



FTA Motor Fuel Tax Section

Federation of Tax Administrators • 444 North Capitol Street, N.W., Washington, D.C. 20001 • 202-624-5890

TO: Uniformity Subcommittee Participants

FROM: Cindy Anders-Robb
Motor Fuel Tax Associate

SUBJECT: Uniformity Meetings

DATE: September 18, 2009

The **January 2010** Motor Fuel Tax Section Uniformity Committee meeting is scheduled for Austin, Texas. The Subcommittees will meet all day **January 13, 2010**. The Main Uniformity meeting is scheduled for **January 14, 2010**. (*The meetings are on Wednesday and Thursday not the normal Friday and Saturday*). The meeting will be at the Marriott Austin North. The special rate at the Marriott North is \$129.00 plus 13% tax. Make your reservations directly with the hotel by calling **(800) 865-0546 or (512) 733-6767**. Make certain to inform the hotel that you will be attending the “Federation of Tax Administrators” meeting to receive the special rate. The address of the hotel is 2600 La Frontera Boulevard, Round Rock, Texas 78681. Please note that the cut-off date for the hotel reservation is **December 21, 2009**.

The **May 2010** is being scheduled either May 19-20 or May 26-27. This should be finalized after the Annual Meeting in September.

The **September 2010** Motor Fuel Tax Section Uniformity Committee meeting is scheduled for Helena, Montana. The Subcommittees will meet all day **September 10, 2010**. The Main Uniformity meeting is scheduled for **September 11, 2010**. The meeting will be at the Best Western Helena Great Northern Hotel. The special rate at the Great Northern Hotel is \$113 single plus 7% tax. Make your reservations directly with the hotel by calling **(800) 829-4047 or (406) 457-5500**. Make certain to inform the hotel that you are attending the **Federation of Tax Administrators** meeting to receive the special rate. The address of the hotel is 835 Great Northern Blvd, Helena, Montana 59601. Please note that the cut-off date for the hotel reservation is **August 11, 2010**.

PRELIMINARY AGENDA
FTA Motor Fuel Tax Uniformity Committee
Helena, Montana
September 10-11, 2010

Friday 8:00am – 5:00pm
September 10, 2010

Subcommittee

Room One

1:00pm – 5:00pm
Communication & Coordination
Compliance
**(Both subcommittees are
meeting together in the afternoon)**

Room Two

8:00am – Noon
Electronic Commerce
Forms Management
**(Both subcommittees are
meeting together in the morning)**

1:00pm – 5:00pm
Electronic Commerce
(Technical Session)

Saturday 9:00 am to noon
September 11, 2010

FTA Full Uniformity Committee

1. Introduction
2. Approval of minutes
3. Presentation
4. Subcommittee Reports and Recommendation
Each subcommittee will give a report of the subcommittee and any recommendations for the Full Uniformity Committee to vote on.
 - Communication & Coordination
 - Compliance
 - E-Commerce
 - Forms Management
5. Old Business
6. New Business
7. Next Meeting
8. Adjourn

1:00 pm to 5:00 pm
Subcommittee will continue to meet if necessary

PRELIMINARY AGENDA
FTA Motor Fuel Tax Uniformity Committee
Austin, Texas
January 13-14, 2010

Wednesday 8:00am – 5:00pm
January 13, 2010

Subcommittee

Room One

Room Two

8:00am – Noon
Electronic Commerce
Forms Management
**(Both subcommittees are
meeting together in the morning)**

1:00pm – 5:00pm
Communication and Coordination
Compliance
**(Both subcommittees are
meeting together in the afternoon)**

1:00pm – 5:00pm
Electronic Commerce
(Technical Session)

Thursday 8:30 am to noon
January 14, 2010

FTA Full Uniformity Committee

1. Introduction
2. Approval of minutes
3. Presentation
4. Subcommittee Reports and Recommendation
Each subcommittee will give a report of the subcommittee and any recommendations for the Full Uniformity Committee to vote on.
 - Communication & Coordination
 - Compliance
 - E-Commerce
 - Forms Management
5. Old Business
6. New Business
7. Next Meeting
8. Adjourn

1:00 pm to 5:00 pm
Subcommittee will continue to meet if necessary

FTA MOTOR FUEL UNIFORMITY COMMITTEE

Oklahoma City, Oklahoma

September 19, 2009

Minutes

The FTA Motor Fuel Tax Section Uniformity Committee met at the Marriott in Oklahoma City, Oklahoma on September 19, 2009. Marcia Leichner, (NE) Uniformity State Chair called the meeting to order. Thirty-four (34) were in attendance. (See attached list of attendees)

Minutes

The minutes of the May 2009 Uniformity Committee meeting in Dana Point were approved.

Presentation

There were not presentations at this meeting since the Annual meeting will start tomorrow. Marcia and Bob requested suggestions for future presentations.

Uniformity Chairs

State Co-Chair Marcia Leichner – State of Nebraska
Industry Co-Chair Bob Donnellan – Global Companies

Subcommittee Chairs

Compliance Subcommittee

State Co-Chair Wilda Ice – State of West Virginia
Industry Co-Chair Sharon Templin – Shell Oil

Communication and Coordination Subcommittee

State Co-Chair Christy Dixon – State of Oklahoma
Industry Co-Chair Natalie Cabla, Exxon Mobil

Electronic Commerce Subcommittee

State Co-Chair Traci Bullock – State of South Carolina
Industry Co-Chair Gene Holland, ConocoPhillips

Forms Management Subcommittee

State Co-Chair Lee Gonzales, State of Florida
Industry Co-Chair Brian Serafino – Chevron/Texaco

Subcommittee Reports

The **Compliance Subcommittee** Wilda Ice (WV) reported there were twenty-two (22) in attendance. The committee discussed the following:

Training

Advanced Investigation Class held in Austin, Texas, January 25-29, 2009.
(13 in attendance)

Training Class for the State of Hawaii was held in Honolulu on June 15-19, 2009.
(22 in attendance)

Basic Training Class held in Portsmouth, Virginia, August 23-27, 2009.
(21 in attendance)

Advanced Audit Class held in Raleigh, North Carolina, October 18-22, 2009.
(18 in attendance)

Dyed Diesel Stats

Most states continue to do sampling and are finding violations consistently. The committee is getting inquiries from States that don't have a dyed fuel program requesting information on this process.

Bio Diesel Matrix

The committee is developing a matrix on bio diesel and how States are handling this product.

Internal Revenue Service ExSTARS System

West Virginia gave a short demonstration on how the auditors in the field can access this system. Auditors will only be able to view live data and can not save or print the data nor will they be able to change any of the data.

Wilda announced that she will not be the Subcommittee Co-Chair for next year and that Jeremy Neeck with Minnesota will take her place.

(See the minutes of this subcommittee for more details)

The **Electronic Commerce Subcommittee** Traci Bullock (SC) reported there were twelve (12) in attendance. The subcommittee discussed the following:

Railroad Product Codes

The committee looked at the STCC codes to incorporate them in the electronic filing so States can track the movement of fuel that is shipped by rail.

California Proposed Report Code

California request to establish "DLR" for Jet Fuel Dealer Report.

EDI/XML and forms

Additional fields will be added to the EDI/XML maps for invoice and railcar numbers.

IAT (International ACH Transactions)

This is a new regulation from the Federal Government that will affect States. The committee is reviewing for next meeting.

XML Schema

An update was given showing a sample output with an example that compares EDI with XML.

The **Forms Management Subcommittee** Lee Gonzales (FL) reported that this committee met with Electronic Commerce. There were thirty-four (34) in attendance. The subcommittee discussed the following:

Uniformity Guide Update

Reviewed the Supplier/Permissive Supplier Report and the Terminal Report and recommended a few modifications to the forms.

Producers and Manufacturers report

Instead of adding a new return to the uniformity guide, verbiage will be added to the uniformity guide that would direct states to use the exiting format of the supplier or distributor return currently in the uniformity guide.

Utah Forms

The Utah forms were approved and will be placed in the Uniformity Guide.

Virginia Schedule types

The three schedule types requested by Virginia for their motor fuel tax return were assigned and will be placed in the Uniformity Guide.

(See the minutes of this subcommittee for more details)

Approved by the Full Committee

Changes to the Uniformity Guide

Supplier/Permissive Supplier Report and the Terminal Report.

1. Change Filing Period to Filing Period End (CCYYMMDD). Change applies to both reports (Header Record).
2. Terminal Report Modification:
 - a) Line 1 – Change verbiage from Beginning Inventory Total from column 3 to Beginning Inventory Total from Schedule 15C, Column 3.
 - b) Line 4 – Change verbiage from Total Disbursement to Total from Schedule 15B.
 - c) Line 7 - Change verbiage from Actual Ending Inventory Total from column 7 to Actual Ending Inventory Total from Schedule 15C, Column 7.
3. Supplier/Permissive Supplier Report – Change receipt and disbursement schedule from Origin and Dest St to Origin State and Destination State.

The following changes will be made to all returns in the uniformity guide.

1. Change Filing Period to Filing Period End (CCYYMMDD). Change applies to both reports (Header Record).
2. Change receipt and disbursement schedule from Origin and Dest St to Origin State and Destination State.
3. Change receipt and disbursement schedule from Product Code (Please Circle) to Product Code.

Schedule Type

- 5AA Gallons received tax paid and sold to an unlicensed distributors, retailers, bulk users and users
- 5AB Gallons received tax paid and sold to a licensed distributor or import
- 5AC Gallons received tax paid and sold to a licensed supplier

State Forms

State of Utah's forms to be added to the guide as approved forms

The **Communication and Coordination Subcommittee** Christy Dixon (OK) reported that twenty-three (23) were in attendance. The subcommittee discussed the following and the September 2009 *Uniformer* was passed out. (See minutes for the publication)

White papers

- Price (tax) indexing & sales tax on motor fuel
- Safeguarding of IRS Data (ExSTARS)
- How states handle diversion and their definition of what a diversion is.

Definitions

- Shipping Documents
- Points of Taxation

(See the minutes of this subcommittee for more details)

Other Business

Marcia Leichner announced that Donna Alderman resigned from the position of Motor Fuel Tax Section Vice Chair and the Steering Committee voted Wilda Ice to take her place.

Cindy Anders-Robb requested that all minutes from this meeting and the agenda for the January 2010 be submitted by October 16, 2009.

Marcia Leichner and Bob Donnellan gave out certificates to the Uniformity Co-Chairs for their appreciation to all the hard work their committees have done this past year.

Herman Wisneski gave out two of his National Chairs awards to:

Stan Whaley

For laying the foundation and continued support to the Motor Fuel Tax Section Uniformity
E Commerce Subcommittee

Darrell Wissink

For his dedication and contributions to the Motor Fuel Tax Section Uniformity Committee

New Business

Herman Wisneski discussed the IRS changing from our product codes to the EIA codes. The Committee will meet with Jim Eads, Executive Director of FTA to discuss our issues and see if a meeting with the IRS could be arranged.

Herman Wisneski announced that Minnesota will print the Uniformity Guide and CD's next year.

Next Meeting

The next Uniformity Committee meetings are scheduled as follows:

January 13-14, 2010 – Austin, Texas
April or May, 2010 – Oklahoma City
September 10-11, 2010 – Helena, Montana

The meeting was adjourned.

FTA UNIFORMITY COMMITTEE
Oklahoma City, Oklahoma
19-Sep-09

Present?	Name	State/Company	Phone	Fax	Email Address
	Albin, Michael	ACS Government Solutions	602-412-2011	602-254-4451	mike.albin@acs-inc.com
	Alderman, Donna	North Carolina Dept of Revenue	919-733-8214	919-733-8654	donna.alderman@dornrc.com
XX	Anders-Robb, Cindy	Federation of Tax Administrators (FTA)	307-632-4144	307-632-3234	cindy.anders-robb@taxadmin.org
XX	Anderson, Greg	ConocoPhillips Inc	918-661-0612	918-661-0612	gregory.a.anderson@conocophillips.com
	Bonaccorso, Shirley	Louisiana Dept of Revenue	225-219-2690	225-219-2692	shirley.bonaccorso@la.gov
XX	Brady, Kethleen	North Dakota Tax Commission	701-328-3382	701-326-1942	kbrady@nd.gov
	Bray, Bob	Ohio Department of Taxation	614-995-5013	614-752-1929	robert_bray@tax.state.oh.us
	Brown, Allison	NC Department of Revenue	919-715-8239	919-733-8654	allison.brown@dornrc.com
XX	Bruce, Mal	Canadian Fuel Tax Council	403-355-4497		malcolm.bruce@gov.ab.ca
	Bryer, Scott	New Hampshire Dept of Safety	603-271-2387	603-271-6758	bryers@safety.state.nh.us
XX	Bullock, Traci	SC Department of Revenue	803-896-1748	803-896-1779	bulloct@sctax.org
XX	Burdick, Doug	Fuel Quest/ZyTax	850-514-3366	850-514-3366	doug.burdick@Zytax.com
XX	Cabla, Natalie	Exxon Mobil Corporation	713-431-2726		natalie.m.cabla@exxonmobil.com
	Cano, Martin	Texas Comptroller of Public Accounts	713-426-8288	713-863-9125	martin.cano@cpa.state.tx.us
XX	Cleary, Rosemary	CT Dept of Revenue	860-541-3226	860-541-7698	rosemary.cleary@po.state.ct.us
	Crago, Jack	PA Dept of Revenue	717-783-9191	717-787-7471	ecragoiii@state.pa.us
	Crowley, Mary	PA Dept of Revenue	717-783-2518	717-787-6261	mcrowley@state.pa.us
	Davenport, Kirk	Texas Comptroller of Public Accounts	512-463-3849	512-475-0900	kirk.davenport@cpa.state.tx.us
XX	Dixon, Christy	Oklahoma Tax Commission	405-522-4197	405-522-2072	cdixon@oktax.state.ok.us
	Dollens, Linda	Indiana Department of Revenue	317-615-2501	317-615-2502	ldollens@dor.state.in.us
XX	Donnellan, Robert	Global Companies LLC	781-398-4354	781-398-9054	rdonnellan@globalp.com
	Dougherty, Michael	FHwA	202-366-9234	202-366-3297	michael.dougherty@dot.gov
XX	Dudek, Sabrina	NuStar Energy LP	210-918-3654	210-918-5466	sabrina.dudek@nustarenergy.com

FTA UNIFORMITY COMMITTEE
Oklahoma City, Oklahoma
19-Sep-09

Present?	Name	State/Company	Phone	Fax	Email Address
	Farish, Dan	Murphy Oil USA Inc	870-864-6466	870-881-6675	dan_farish@murphyoilcorp.com
	Feletto, Lou	CA Board of Equilization	916-323-9401		lou.feletto@boe.ca.gov
	Fitzgerald, Julian Sr.	North Carolina Dept of Revenue	919-733-8200	919-733-8654	julian.fitzgerald@dorn.com
	Fitzgerald, Scott	Iowa Department of Revenue	515-242-6033		scott.fitzgerald@iowa.gov
	Gast, Keith	MO Dept of Revenue	573-751-5902	573-522-1720	keith_gast@mail.dor.state.mo.us
XX	Gilson, Cheryl	ZyTax	920-617-7626		cheryl.gilson@zytax.com
XX	Gonzales, Lee	Florida Department of Revenue	850-488-7268		gonzalee@dor.state.fl.us
XX	Gostovich, Sharon	Wyoming Dept of Transportation	307-777-4774	307-777-4769	sharon.gostovich@dot.state.wy.us
	Grammer, Michael	Kentucky Dept of Revenue	502-564-1234	502-564-2906	michael.grammer@ky.gov
XX	Gray, Bill	Sinclair Oil Corporation	801-524-2887	801-382-1434	bgray@sinclairoil.com
	Griffiths, Jack	NJ Division of Taxation	609-584-4333		jack.griffiths@treas.state.nj.us
	Grigsby, Ray	Tennessee Dept of Revenue	615-532-6914	615-741-5319	ray.grigsby@state.tn.us
	Grimm, Ray	ACS Government Solutions	608-837-6386	608-837-6586	ray.grimm@acs-inc.com
	Hales, Frank	Utah State Tax Commission	801-297-4638	801-297-4799	fhales@tax.state.ut.us
	Halubka, Tracy	MT Dept of Transportation	406-444-0806	406-444-6032	thalubka@mt.GOV
	Harrell, Michael	DE Dept of Transportation	302-744-2730	302-739-6299	michael.harrell@state.de.us
	Hay, Dina	California Board of Equalization	909-680-6812	909-680-6831	dhay@boe.ca.gov
	Hennig, Drew	Fuel Quest/ZyTax	210-643-1946		dhennig@zytax.com
	Herrera, Anita	OTC Legal	202-349-1677	202-521-4026	aherrera@otclega.com
	Hernandez, David	Valero Energy	210-345-2127	210-345-2225	david.hernandez@valero.com
XX	Hidgon, George	Mississippi Tax Commission	601-923-7151	601-923-7165	ghidgon@mstc.state.ms.us
	Hill, Angie	Michigan Department of Treasury, Motor Fuel Division	517-636-4711	517-636-4593	hilla@michigan.gov
	Hohl, Stan	NECS	812-634-1413	812-482-1598	shohl@necsfueltaxes.com

FTA UNIFORMITY COMMITTEE
Oklahoma City, Oklahoma
19-Sep-09

Present?	Name	State/Company	Phone	Fax	Email Address
XX	Holland, Gene	ConocoPhillips	918-661-4035	918-661-7833	gene.p.holland@conocophillips.com
	Hood, Sandra	Exxon Mobil Corporation	713-431-2774		sandra.a.hood@exxonmobil.com
	Howard, Al	Al Howard Consultants	301-774-2560	240-371-0059	alhoward00@aol.com
	Hunter, Samuel Jr.	Virginia Dept of Motor Vehicles	804-367-8877	804-367-0233	dmvseh@dmv.state.va.us
XX	Ice, Wilda	West Virginia Dept of Tax & Revenue	304-558-8533	304-558-8526	wice@tax.state.wv.us
	Idleman, S. Paulette	WV State Tax Dept	304-558-8533	304-558-8526	sidleman@tax.state.wv.us
	Jones, Kim	Kansas Department of Revenue	785-296-3500		kimberly_jones@kdor.state.ks.us
	Johnson, Bruce	WV State Tax Dept	304-558-8533	304-558-8526	bjohnson@tax.state.wv.us
	Johnson, James	California Board of Equalization	916-445-1859		jjohnson@boe.ca.gov
	Keel, June	Colonial Oil Industries	912-443-6594	912-235-3868	jkeel@colonialgroupinc.com
	Knoles, Trent	Illinois Dept of Revenue	217-785-2645	217-785-0692	TRENT.KNOLES@ILLINOIS.GOV
	Kron, bill	Mississippi Tax Commission	601-923-7152	601-923-7168	bkron@mstc.state.ms.us
	Lagunas, Manuel	AZ DOT	602-712-7626		mlagunas@azdot.gov
	Lasecka, Martin	Wisconsin Department of Revenue	608-261-1913	608-261-7049	mlasecki@dor.state.wi.us
XX	Legaspi-Seils, Melody	Alliance Energy LLC	203-315-7188	203-488-6069	mlegaspi-seils@allianceenergy.com
XX	Leichner, Marcia	Nebraska Department of Revenue	402-595-2013	402-595-1041	marcia.leichner@nebraska.gov
	Levasseur, Marc	Rhode Island Division of Taxation	401-222-2953	401-222-6314	mlevasseur@tax.state.ri.us
	Lietz, Dawn	Nevada Dept of Motor Vehicles	775-684-4626	775-684-4619	dlietz@dmv.state.nv.us
XX	Little, Rich	IRS	213-576-3837	213-576-3731	richard.a.little@irs.gov
	McClain, Shanda	Louisiana Dept of Revenue	225-219-2780	225-219-2759	shanda.mcclain@la.gov
	McInerney, Bill	WY Dept of Audit	307-777-6460	307-777-5642	bmcinerney@wyaudit.state.wy.us
	McKee, Kathy	Marathon Petroleum	419-421-3305	419-421-4590	klmckee@marathonpetroleum.com
XX	Martin, Edie	Kansas Department of Revenue	785-296-5327	785-296-4993	edie_martin@kdor.state.ks.us

FTA UNIFORMITY COMMITTEE
Oklahoma City, Oklahoma
19-Sep-09

Present?	Name	State/Company	Phone	Fax	Email Address
	Marr, Rollie	Illinois Dept of Revenue	217-785-2645	217-785-0692	roland.marr@illinois.gov
XX	Mongold, Cindy	Kansas Department of Revenue	785-296-7048	785-296-4993	cindy_mongold@kdor.state.ks.us
XX	Neeck, Jeremy	Minnesota Department of Revenue	507-523-030	507-523-1030	jeremy.neeck@state.mn.us
	Nutter, Stephen	Virginia Dept of Motor Vehicles	804-367-1438	804-387-1342	stephen.nutter@dmv.virginia.gov
	Padon, Jodi	Plains Marketing L.P.	713-646-4204	713-646-4216	jmpadon@paalp.com
	Panza, John	NC DOR-Motor Fuels	919-733-8202	919-733-8654	john.panza@ncmail.net
XX	Papandrea, Marc	CT Dept of Revenue	860-541-3228	860-541-7698	marc.papandrea@po.state.ct.us
	Player, Carol	South Carolina Dept of Revenue	803-898-5911	803-898-5811	playerc@sctax.org
XX	Reed, David	TX Comptroller of Public Accts	512-463-6056	512-475-0900	david.reed@cpa.state.tx.us
	Retz, David	Chevron Corporation	925-827-6395	925-827-7572	dret@chevrontexaco.com
XX	Rhoads, Ray	Kansas Department of Revenue	785-296-4011	785-296-8602	ray_rhoads@kdor.state.ks.us
XX	Serafino, Brian	Chevron Corporation	925-827-7071		brian.serafino@chevron.com
XX	Steffens, Peter	Florida Department of Revenue	850-922-2674	850-922-8426	steffenp@dor.state.fl.us
	Thede, Dale	IA Department of Revenue	515-281-3766	515-281-3756	dale.thede@idrf.state.ia.us
XX	Templin, Sharon	Shell Oil Company	713-241-2246	713-241-2162	sharon.templin@shell.com
	Thomas, Gerald	ARCO	213-486-2721	213-486-0760	Gthomas@mail.arco.com
	Thompson, John	Marathon Petroleum	419-421-2361	419-421-8420	jdtompson@marathonpetroleum.com
	Travis, Ron	Exxon Mobil Corporation	713-431-2897		ronald.e.travis@exxonmobil.com
	Turner, Bob	Montana Department of Transportation	406-444-7672	406-444-6032	boturner@mt.gov
XX	Ulm, Chuck	Comptroller of Maryland	410-260-7278	410-974-5564	culm@comp.state.md.us
	Vicini, MaryAnn	State of Michigan	517-636-4415		vicinim1@michigan.gov
	Watley, Ray	Nevada Dept of Motor Vehicles	775-684-4636	775-684-4636	rwatley@dmv.state.nv.us
	Watson, Liz	NC Department of Revenue	919-715-0716	919-733-8654	lizzie.watson@dornc.com

FTA UNIFORMITY COMMITTEE
 Oklahoma City, Oklahoma
 19-Sep-09

Present?	Name	State/Company	Phone	Fax	Email Address
XX	Werner, Carol	AZ DOT	480-712-4337		cwerner@azdot.gov
	West, Tammy	Virginia Dept of Motor Vehicles	804-367-0883	804-367-1123	Tammy.West@dmv.virginia.gov
XX	Whaley, Stan	Florida Department of Revenue	850-488-3532		whaleys@dor.state.fl.us
XX	Wisneski, Herman	Minnesota Department of Revenue	218-825-2139	218-825-2139	herman.wisneski@state.mn.us
XX	Wissink, Darrell	Nebraska Department of Revenue	402-471-5812	402-471-5607	darrell.wissink@rev.ne.gov
	Zahn, Jan	Exxon Mobil Corporation	713-656-5393	713-656-7502	janet.l.zahn@exxonmobil.com
	Zimmerman, Mark	AZ DOT	602-712-6897		mzimmerman@azdot.gov
	Zion, Stuart	Colorado Dept of Revenue	303-205-8211 ext 6867	303-205-8215	szion@spike.dor.state.co.us
	Zwettler, Charles	Wisconsin Department of Revenue	608-261-8985	608-261-7049	czwettle@dor.state.wi.us
	<u>IF YOU ARE NOT</u>	<u>ON THIS LIST, PLEASE</u>	<u>FILL OUT BEHIND</u>	<u>THE ORANGE</u>	<u>TAB</u>

**COMMUNICATION & COORDINATION SUBCOMMITTEE
AGENDA – WEDNESDAY, JANUARY 13, 2010
AUSTIN, TEXAS**

1. WELCOME
2. APPROVAL OF MINUTES FROM THE SEPTEMBER 18, 2009 MEETING.
3. DISTRIBUTE THE LATEST EDITION OF THE UNIFORMER – CINDY ANDERS-ROBB, FEDERATION OF TAX ADMINISTRATORS
4. DISCUSS THE REVISED WHITE PAPER DOCUMENT ON PRICE (TAX) INDEXING & SALES TAX ON MOTOR FUEL – PETER STEFFENS-STATE OF FLORIDA.
5. DRAFT OF ADDITION TO THE MODEL LEGISLATION CHECKLIST FOR POINTS OF TAXATION-BILL GRAY-SINCLAIR OIL.
6. DISCUSS THE BOOKLET FOR DIVERSIONS- NATALIE CABLA, EXXONMOBIL.
7. NEED DEFINITION FOR “SHIPPING DOCUMENT”.
8. OLD BUSINESS
9. NEW BUSINESS
10. NEXT MEETING WILL BE IN OKLAHOMA CITY, OKLAHOMA.

**FTA MOTOR FUEL UNIFORMITY COMMITTEE
COMMUNICATION & COORDINATION SUBCOMMITTEE
OKLAHOMA CITY, OKLAHOMA
SEPTEMBER 18, 2009**

MINUTES

The Communication & Coordination Subcommittee met on Friday, September 18, 2009. State Co-Chair Christy Dixon and Industry Co-Chair, Natalie Cabla conducted the meeting. The meeting was called to order at approximately 1:00 PM. There were 23 attendees present.

The minutes from the May 29, 2009 meeting were approved.

The latest edition of the Uniformer (September, 2009 copy) was distributed. Many thanks to Ed King, Lou Feletto and Kristy Bagood for all of their dedication to this project. Ed King is stepping down from being the Editor of the Uniformer and Cindy Anders-Robb will be his replacement. The deadline for submission of articles to be included in the January 2010 Uniformer is December 1, 2009.

General

The Peter Steffens-State of Florida presented the subcommittee with a draft of a white paper document on price (tax) indexing & sales tax on motor fuel. After a lengthy discussion it was decided that a section needed to be added to the document to address the prepayment of sales tax on motor fuel. Peter will add this to the document and present it at our next meeting in January, 2010.

Model Legislation for Points of Taxation-Bill Gray with Sinclair Oil is putting together some definitions/examples of the different points of taxation for the Electronic Commerce Survey. The subcommittee will look these definitions/examples to see if they need to be added to the Model Legislation for Points of Taxation. I will send out Bill's document to subcommittee members before the next meeting in January, 2010.

The subcommittee members discussed the booklet that is to be put together for Diversions and a draft of the compiled information that Greg Anderson with ConocoPhillips and Brian Serafino with Chevron provided at the last meeting. The subcommittee discussed the format and made several revisions concerning the questions that needed to be answered by the states. The changes will be made to the document before it is sent out to the states. The subcommittee recommended that someone from each region be the contact person and send out the questionnaire to each of the states in their region and then send the responses back to Natalie Cabla to compile all of the information so that it can be printed and handed out at the FTA Motor Fuel Annual Meeting in 2010. The following is a list of the volunteers from each region:

Mark Papandrea – Northeast Region

Wilda Ice- Southern Region
Edie Martin-Midwest Region
Sharon Gostovich-Pacific Region

A final draft of the questionnaire will be presented at the next meeting in January, 2010.

The Forms Management Subcommittee has suggested that we have a definition for “shipping document” since it is on all of the report forms in the book. This will be put on the agenda for the January, 2010 meeting.

There were no current definitions discussed at the meeting for any revisions.

The next meeting will be on Wednesday, January 13, 2010 in Austin, Texas.

Christy Dixon, State Co-Chair, State of Oklahoma
Natalie, Cabla, Industry Co-Chair, Exxon/Mobil

Minutes of September 2009 Compliance Sub-Committee
September 18, 2009
Oklahoma City, OK
Wilda Ice, State Co-Chair (WV)
Sharon Templin, Industry Co-Chair (Shell)

The meeting was called to order at 1:00 pm by State Co-Chair Wilda Ice. Introductions were made by the twenty-three members present including the eight industry representatives, a representative from the IRS, a representative from the Canadian Fuel Tax Council, 12 state representatives and the representative from FTA.

The minutes from the May meeting at Dana Point, CA were read and approved.

The past training sessions and the upcoming ones were discussed. There was advanced investigation training held in Austin, Texas, January 25-29, 2009. There were 13 in attendance. The basic training for auditors and investigators was held August 23-27, 2009 in Portsmouth, VA. There were 21 in attendance.

The advanced audit training will be held October 18-22, 2009 in Raleigh, NC.

Cindy and her crew announced that they had completed a basic training for the state of Hawaii in Honolulu. The class was well attended (17 to 22 for five days instruction) and well received.

Jeremy Neeck, MN, keeper of the dyed diesel stats gave his report. Most states continue to do sampling and are finding violations consistently. Jeremy also stated that he is getting several calls from representatives in other states wanting dyed diesel information in order to start up a program or enhance their current programs.

Natalie Cabla (Exxon-Mobile) presented hardcopies of the Bio-diesel Matrix that she and Debbie Compton have been working on. Their project included information on applicable taxes in the different jurisdictions. They will continue to research and add to the matrix.

Doug Burdick, Zytax, presented a detailed schedule outlining motor fuel taxability for bio-diesel and ethanol. He agreed to maintain this schedule in an electronic format with updates and rate changes as they occur. Doug also distributed a work sheet with supplemental information and he requested that each state review their information and let him know of any corrections.

Wilda Ice, WV, presented a short demonstration on WV's new auditor friendly Ex-Stars information program. WV is currently converting their tax functions to a new integrated

system. As a part of this system, auditors in the field will be able to access Ex-Stars data. This new system is secured access to live data only and accessible only through the auditors' assigned hardware, software, and passwords. Auditors will only be able to view live data and can not save or print the data nor will they be able to change any of the data. The State of WV believes this will be a valuable audit tool for future motor fuels audits.

Jeremy Neeck, MN, was asked by the committee members present if he would be willing to serve as the new state Co-chair for the Compliance Sub-committee. Jeremy accepted the position as State Co-Chair. Congratulations, Jeremy!

There were two new items that could not be discussed due to an internet connection issue. Jack Craigo, PA, had sent a power point presentation to be presented by Wilda Ice. However, the information was not successfully downloaded prior to the meeting. This information will be available for the next meeting of the Compliance sub-committee. Additionally, Keith Gast, MO, had sent the results of his survey for the committee's review. Again, due to internet connection problems, the information was not available for dissemination but will be made available for the January meeting.

The next meeting will be held January 13, 2010 in Austin, TX.



Meeting Agenda and Minutes

Type of Meeting	FTA – E-Commerce Sub-committee
Date	September 18 th and 19 th , 2009
Venue	Oklahoma City, Oklahoma
Start Time	8:00 am

Agenda:

No.	Topic(s)	Update Provided (Yes/No)
1	Introduction	Traci Bullock
2	Review of Minutes (May, 2009) <ul style="list-style-type: none"> • Minutes of May, 2009 accepted 	Gene Holland
3	Old Business <ol style="list-style-type: none"> 1) EDI Guide & Updates 2) XML Schema 3) EC Survey 4) ExStars User Group 	Traci Bullock Stan Whaley Ray Rhoads Edie Martin
4	New Business <ol style="list-style-type: none"> 1) Railroad Product codes - Kentucky looking to incorporate STCC into their electronic filing if the rail industry follows the breakdown in the STCC when tracking product through the system. 2) Proposed Report Code Request – California request to establish “DLR” for Jet Fuel Dealer Report. 3) Terminal Operator Schedule of Inventories – Is there a need from the States to have this schedule in the EDI Guide? 4) IAT (International ACH Transactions) – Discussion of changes regarding IAT. 5) ExStars Update – Discussion regarding Certain Fuels, CS – Expanded Carrier Reporting, Producer Reporting and EIA Product codes. 	Mike Grammer / Ray Grimm Lou Feletto Ray Grimm Stan Whaley Rich Little
5	Recap and Adjournment	Traci Bullock

Meeting Minutes:

No.	Discussion item	Meeting Minutes
1	EDI Guide	Presented by Traci Bullock the updates made to the EDI Guide/.
2	XML Schema	Update by Stan Whaley. XML sample output with an example that compares EDI with XML.
3	ExStars User Group	Update by Edie Martin of the 4030 Data Review Analysis. The majority of the files continue to be 826's. Kansas' review of the data has identified no additional issues.
4	EC Survey	Ray Rhodes gave update regarding EC Survey that will be sent out October 6, 2009.



EC Sub-committee Agenda

09/18/2009

Page 2 of 2

Action Items:

No.	Discussion Item	Resource	Action Required	Status (NS, IP, Done)
1	EDI Guide	Traci Bullock/Ray Grimm/Lou Feletto	Request for DLR report code and adding Terminal Schedule of Inventories to EDI guide to be discussed further in future meeting.	IP
2	XML	Stan Whaley/Cheryl Gilson	EC continuing to request volunteers for a subset committee for XML regarding approval guidelines.	IP
3	EDI/XML & Forms	Scott Fitzgerald	Proposed request from Iowa regarding adding additional fields to the EDI/XML maps for invoice and railcar numbers.	NS

Target date for next meeting: January 13th and 14th, 2010



Meeting Agenda and Minutes

Type of Meeting	FTA – Forms Sub-committee
Date	January 13 th and January 14 th - 2009
Venue	Oklahoma City, Oklahoma
Start Time	8:00 am

Agenda:

No.	Topic(s)	Update Provided (Yes/No)
1	Introduction	Lee Gonzalez
2	Review of Minutes (September of 2009)	Cheryl Gilson
3	Old Business <ul style="list-style-type: none"> 1) Uniformity Guide Updates - Review proposed corrections to the uniformity guide (Combined Supplier's or Contract Carrier's and Terminal Operator's Report & Distributor's Fuel Tax Report). 2) Producers & Manufacturers Report (Alternative Fuel) – Review proposed language for insertion into the uniformity guide. 	Cindy Mongold Lee Gonzalez
4	New Business <ul style="list-style-type: none"> 1) Uniformity Guide Updates - Review proposed corrections to the uniformity guide (Retailers Fuel Report and Bulk Dealer Report). 	Cindy Mongold
5	Recap and Adjournment	Lee Gonzalez

Meeting Minutes:

No.	Discussion item	Meeting Minutes
1		

Action Items:

No.	Discussion Item	Resource	Action Required	Status (NS, IP, Done)
1	Uniformity Book	Forms Review Committee	Forms Review Committee will take on task of reviewing forms in the Uniformity Guide to identify and correct other discrepancies.	In Progress
2	Producers and manufacturers Report	Lee Gonzalez	Work on verbiage that will be inserted into the uniformity guide (Producers & Manufacturers Report (Alternative Fuel). Request returns from other states that currently use a Producer's report. Reports will be distributed to the group to determine which ones should be referenced in the uniformity guide as uniform forms.	In Progress

Target date for next meeting: January 13th and 14th, 2010



Meeting Agenda and Minutes

Type of Meeting	FTA – Forms Sub-committee
Date	September 18 th and September 19 th - 2009
Venue	Oklahoma City, Oklahoma
Start Time	8:00 am

Agenda:

No.	Topic(s)	Update Provided (Yes/No)
1	Introduction	Lee Gonzalez
2	Review of Minutes (January of 2009)	Cheryl Gilson
3	Old Business <ol style="list-style-type: none"> 1) Uniformity Guide Updates - Review proposed corrections to the uniformity guide (Supplier/Permissive Supplier Report and Terminal Report). 2) Producers & Manufacturers Report (Alternative Fuel) – Review proposed language for insertion into the uniformity guide. 3) Update on Utah’s forms 	Cindy Mongold Lee Gonzalez Cindy Mongold
4	New Business <ol style="list-style-type: none"> 1) Uniformity Guide Updates - Review proposed corrections to the uniformity guide (Combined Supplier’s or Contract Carrier’s and Terminal Operator’s Report & Distributor’s Fuel Tax Report). 2) Review request from Virginia (new schedule types). 	Cindy Mongold Stephen Nutter
5	Recap and Adjournment	Lee Gonzalez

Meeting Minutes:

No.	Discussion item	Meeting Minutes
.		



No .	Discussion item	Meeting Minutes
1	Uniformity Book	<ul style="list-style-type: none"> • (Motion for Uniformity Committee Approval) - Cindy Mongold presented the proposed Uniformity Guide Changes to the Supplier/Permissive Supplier Report and the Terminal Report. The Forms Management Committee recommended a few modifications to the proposals. <ol style="list-style-type: none"> 1. Change Filing Period to Filing Period End (CCYYMMDD). Change applies to both reports (Header Record). 2. Terminal Report Modification: <ol style="list-style-type: none"> a) Line 1 – Change verbiage from Beginning Inventory Total from column 3 to Beginning Inventory Total from Schedule 15C, Column 3. b) Line 4 – Change verbiage from Total Disbursement to Total from Schedule 15B. c) Line 7 - Change verbiage from Actual Ending Inventory Total from column 7 to Actual Ending Inventory Total from Schedule 15C, Column 7. 3. Supplier/Permissive Supplier Report – Change receipt and disbursement schedule from Origin and Dest St to Origin State and Destination State. • (Motion for Uniformity Committee Approval) – In addition to the Supplier/Permissive Supplier Report and the Terminal Report. The following changes will be made to all returns in the uniformity guide. <ol style="list-style-type: none"> 1. Change Filing Period to Filing Period End (CCYYMMDD). Change applies to both reports (Header Record). 2. Change receipt and disbursement schedule from Origin and Dest St to Origin State and Destination State. 3. Change receipt and disbursement schedule from Product Code (Please Circle) to Product Code. <p>Note – A suggestion was made to add the definition of “Document Number” to the Uniformity Guide. This request will get picked up by the Communication Committee.</p> <ul style="list-style-type: none"> • Cindy Mongold began discussions on proposed changes to the combined suppliers or contract carriers and terminal operators report and distributors fuel tax report. Committee made recommended changes. Forms will be updated and e-mailed to the group. Committee should review forms prior to the next uniformity meeting. <p>Assignment – (Combined suppliers or contract carriers and terminal operators report) Cindy Anders-Robb will research the statement on page 44 and 45 that references a non-existent form. (Section III, Line 3- Carry forward to part 3, line 2. There is no part 3, line</p>



Forms Sub-committee Agenda

09/18/2009

Page 3 of 3

No.	Discussion item	Meeting Minutes
2	Producer's Report	<ul style="list-style-type: none"> Discussion on whether to add statement to guide - Instead of adding a new return to the uniformity guide. The committee decided to add verbiage to the uniformity guide that would direct states to use the existing format of the supplier or distributor return currently in the guide. Christy suggested we add list of states that currently use a Producer's Return. Bill indicated he would like to review and approve the forms before we put them in the guide. Lee will request bio-diesel and ethanol producer reports from other states for review at the next meeting. Tabled
3	Utah Forms	Motion passed to approve Utah's forms and add to uniformity guide as approved forms
4	Virginia Schedule Type Request	Motion passed to accept and approve 3 new schedule codes requested by Virginia. Schedule codes had been discussed and tentatively approved during Forms subcommittee conference calls (5AA, 5AB, and 5AC).
5	Review Efforts	Committee was solicited for help reviewing forms. Brian Serafino will find a second resource from industry and Herman Wisneski volunteered as a state representative (determination was made at main committee meeting).

Action Items:

No.	Discussion Item	Resource	Action Required	Status (NS, IP, Done)
1	Uniformity Book	Forms Review Committee	Forms Review Committee will take on task of reviewing forms in the Uniformity Guide to identify and correct other discrepancies.	In Progress
2	Producers and manufacturers Report	Lee Gonzalez	Work on verbiage that will be inserted into the uniformity guide (Producers & Manufacturers Report (Alternative Fuel)).	In Progress
3	Utah Returns	Cindy Monogold	Utah will correct forms based on suggestions from the forms sub-committee.	

Target date for next meeting: January 13th and 14th, 2010

The Uniformer

MESSAGE FROM THE NATIONAL CHAIR HERMAN WISNESKI

I want to thank all of the members of the Federation of Tax Administrators, Motor Fuel Section for allowing me to serve as your national chair this past year. The experience was both rewarding and fantastic. I met a group of tax administrators and auditors from both industry and government who exemplify the very best in professionalism and competence. These people bring a treasure trove of knowledge to their organizations they work for and the FTA Motor Fuel Section.

The year started out in Hartford, when I became the chair and continued on to Golden, Colorado for the Pacific Region meeting. I next went to the Northeast Region in Boston and then went to Savannah, Georgia for the Southern Region meeting. My last regional meeting was in Omaha, for the Midwest Region. Incidentally, the Midwest Region was supposed to be with the Midwestern State Association of Tax Administrators (MSATA) meeting that was supposed to be held in Fargo, North Dakota. Due to budget constraints by a number of states the MSATA meeting this year was a virtual conference with Webinar presentation and computer generated meetings. The Commissioners from the Midwestern states allowed the Motor Fuel section to have a face to face meeting rather a virtual meeting. I want to thank those commissioner and especially Cory Fong, North Dakota Commissioner, for allowing this face to face meeting. The virtual

meeting also had a large motor fuel component and was a great addition to the MSATA meeting but a face to face meeting seems to get more discussion and information sharing than the virtual meeting.

I would like to address an issue that has come up this last year. That issue is the declining attendance at the regional, Uniformity and national meetings by states. I realize that all governments are facing budgetary issues and must cut back and economize. However, states have been given a grant by the Federal Highway Administration to assist in motor fuel training and education. The Uniformity, regional and national meeting fit the description of training and education. The grant cannot be used for some other expense and will not be carried over indefinitely. I understand the "Public Perception" that these meetings are just "junkets or feel good meeting" and I can assure you that they are not either junkets or feel good meetings. The people, who attend these meetings, as I wrote before, are a vast storehouse of information and knowledge. They are always ready and willing to share that knowledge with other states and auditors. However, they cannot share that knowledge and information if they are not at the meeting. If your state has been sending people to these meetings, on behalf of the FTA Motor Fuel Section I want to thank you. If your state has decided that their attendance at these meetings is not important, or the perception of the meeting is improper I would respectfully request that your state reconsider

that decision. The issue of tax evasion cannot be solved by one state, it can only be solved if all states are involved and committed to ending the evasion. The bad guys do not stop at the state border; they operate all over the country and in all states. We need to have everyone at the table when we are looking for solutions.

Again, I would like to thank you for the confidence you have shown in me this last year as your FTA Motor Fuel Section, National Chair.

MESSAGE FROM THE UNIFORMITY COMMITTEE STATE CO-CHAIR MARCIA LEICHER

I'd like to thank the Subcommittee Co-Chairs, Brian Serafino, Lee Gonzales, Gene Holland, Traci Bullock, Wilda Ice, Sharon Templin, Christy Dixon, and Ron Travis, for their efforts and contributions over the past year. You certainly made my role easier. I'd also like to thank Bob Donnellan and Cindy Anders-Robb for stepping in for me during my absence at the May 2009 meeting, and for their guidance throughout this first year of my tenure as State Uniformity Co-Chair. The subcommittees have worked very hard and accomplished a lot during this past year. I can't thank enough those of you who put in much effort and many hours for our group. I feel fortunate to be part of a group that fulfills the saying "Get 'er done!"

As we move forward during these tough economic times, I'd like to encourage everyone to continue to participate in whatever capacity your budget allows. If you're unable to attend a meeting, please stay informed through contact with others on the committee. The subcommittees need everyone's participation to accomplish our tasks and goals.

Let's also keep uniformity always at the forefront of the changes in our states or in industry processes, and continue to help each other combat fuel tax evasion.

**MESSAGE FROM THE
UNIFORMITY COMMITTEE
INDUSTRY CO-CHAIR
BOB DONNELLAN**

HYBRIDS HYBRIDS HYBRIDS

That's all we keep hearing about. How fuel efficient cars are the way of the future. With the government now offering cash for clunkers to help expedite the use of fuel hungry vehicles, has anyone in government considered or thought about how they are going to maintain our roads? Don't get me wrong I think a more fuel efficient vehicle is the way to go, however there needs to be a mechanism to collect lost revenues in order to keep our roads safe. I know we have discussed this issue over and over and now is the time to stop discussing and start actively looking into how to increase revenues so we don't end up with our highways and roads in total disaster. These vehicles are here and they are here to stay so now is the time to get the ball rolling

and starting putting a plan in place to accommodate the revenues that will be needed in the near future. The future of these vehicles are here and are growing fast.

**MESSAGE FROM
MAL BRUCE
Fuel Tax Council (FTC)
September 2009**

The FTC held its semi-annual meetings in Charlottetown, Prince Edward Island on May 12 and 13, 2009. The meetings were well attended, but there was concern about possible travel restrictions during the recession and how this may impact attendance at future meetings. Many positive ideas were discussed to work through this period of time. Innovative solutions maybe needed as we work our way through this recession period.

There were a number of proposals and adopted resolutions resulting in new projects for the FTC and our four standing sub-committees. As well, progress continues to be made on existing projects and activities, including the completion of our e-filing standards project.

The following summarizes some of our administrative and project activities over the past six months.

- The FTC is exploring opportunities to enhance communications, including the use of an external SharePoint site or a similar method to provide an effective means of

information and document sharing and collaboration. The FTC is also developing a website to share non-sensitive information with members and the general public. We anticipate having the website operational by this fall.

- The FTC is attempting to expand membership to more industry stakeholders. Letters were recently sent to four fuel associations asking if they were interested in participating in our meetings.
- The FTC is working on fixed course scheduling. It is anticipated that a three year schedule will be adopted showing the date, location and fee for each course. The advanced scheduling will allow a member organization time to plan training needs well in advance of our courses. Under the proposed schedule, we will alternate our three courses through the two fixed training session months of May and October.
- The FTC will be copyrighting training materials. A review of the appropriate copyright wording is being undertaken to ensure the copyright provides protection from commercial duplication for profit.
- An administrative change will allow the FTC to pay trainers directly for travel expenses. Previously the jurisdiction or company for whom the trainer was employed was reimbursed for their

employee's travel costs. Paying trainers directly is seen as way to minimize the effect on employer travel budgets. Also, the FTC is considering using retired employees willing to donate their time. Legal liability concerns are currently being investigated since the retirees will likely not have insurance through an employer.

- The FTC provided two onsite "Introduction to SAP" training sessions to auditors from the province of Alberta in July, 2009. The "Introduction to SAP" training module is part of our full EDP Audit course. From the course feedback it was evident that fuel tax auditors are eager to learn more about EDP auditing and computer assisted audit tools (CAAT's).
- E-filing standards have been adopted for generic return and schedule filing. The standards were approved and adopted by the FTC Steering Committee in May, 2009. Currently one jurisdiction has developed an e-filing application based on the standards (not implemented) and another jurisdiction is currently working on an e-filing application.
- The Audit and Enforcement Sub-Committee is continuing their efforts to develop sound practices for conducting joint audits. This is a challenging process. However, the FTC recognizes that a successful joint audit can have many

benefits for participating jurisdictions and the tax collector. At least one joint audit is planned for this year involving two jurisdictions. An evaluation process will follow. Several other jurisdictions have expressed interested in future joint audits.

In my last article I mentioned that André Brisebois, the former Chair of the FTC Steering Committee, retired in early 2009. Shortly after André retired, Guy Ste Marie announced his retirement. Both André and Guy worked for Revenu Québec and have not only been long term contributors to the FTC, but have also regularly represented Quebec at FTA meetings. They will both be dearly missed by those who had the pleasure to work with them and enjoy their friendship.

The summer came late this year in many parts of the Canada, so many of us are hoping for an extended summer season – perhaps into December (wishful thinking). I sincerely hope everyone enjoyed a wonderful summer and look forward to seeing many of you in Oklahoma City.

UNIFORMITY COMMITTEE

The FTA Motor Fuel Tax Section Uniformity Committee met at the Laguna Cliffs Marriott at Dana Point, California on May 30, 2009. Herman Wisneski, (MN) Motor Fuel Section National Chair called the meeting to order. Thirty-two (32) were in attendance.

Minutes

The minutes of the January 2009 Uniformity Committee meeting in Seattle, Washington were approved.

Presentation

Bob Donnellan, Industry Uniformity Co-Chair conducted a brain storming session on how Uniformity Meetings work and whether changes were needed. After discussion the group decided the mission statement, goals and four subcommittees were all still valid, however the Communication /Coordination and Compliance subcommittees need to meet in the afternoon together to allow everyone to attend the Forms and Electronic Commerce combined meeting in the morning. The Electronic Commerce technical meeting would remain at the same time in the afternoon. It was also decided to try at the Annual meeting in 2011 to have the Uniformity subcommittee meet in the afternoon on Wednesday and the morning of Thursday to shorten the time spent out of the office.

SUBCOMMITTEE REPORTS

Compliance Subcommittee

Cindy Anders-Robb (FTA) reported there were twenty-two (22) in attendance. The committee discussed the following:

- Training schedule for 2009
- Dyed diesel inspections states for the first quarter 2009 were reviewed and suggestion on additional information to collect

- Review the white paper on Motor Fuel Issues with Natural Gas and Other Alternative Fuels
- “rebill or not”
- Mileage Base Fee studies

Electronic Commerce Subcommittee

Traci Bullock (SC) reported there were twenty-five (25) in attendance. The subcommittee discussed the following:

- XML Schema update
- ExSTARS Users Group
- EDI Implementation Guidelines
- EDI Guides
 - New Hampshire

Approved by the Full Committee.

FTA Motor Fuel Tax Uniformity Committee “Proposed” Best Practice Keeping Forms/Schedules Current with EDI requirements

Goal:

To create a suggested practice to benefit both States and industry regarding keeping forms and schedules current with States’ EDI reporting requirements.

Proposed Best Practices:

As States implementing EDI move to uniform schedule codes for electronic reporting; its proposed States also make corresponding changes to their forms to keep paper forms and schedules in sync with EDI requirements.

Terminal reporting

- When moving to EDI, older schedule codes 2A and 4A are replaced with uniform schedule codes 15A and 15B

- Face forms will be updated to reference new schedule codes 15A and 15B
- Schedule forms will be updated to use new schedule codes 15A and 15B
- Schedule 15C will be removed as a supported form for those states moving to EDI
 - Terminal Operator Schedule of Inventories cannot be sent via EDI (inventory by position holder is not supported in the X12 map)

Carrier reporting

- When moving to EDI, older schedule codes 1A, 2A, 3A are replaced with uniform schedule codes 14A, 14B, 14C
- Face forms will be updated to reference new schedule codes 14A, 14B, 14C
- Schedule forms will be updated to use new schedule codes 14A, 14B, 14C

Schedules

- Add any additional state-required fields in EDI (exchange position holder) to the paper schedule forms

Points To Consider

Although taxpayers filing electronically no longer send paper forms to the taxing jurisdiction, industry analysts still need to view the forms to verify they are meeting filing requirements. Industry must also be able to verify their tax liability. Keeping paper forms in sync with EDI requirements facilitates understanding of reporting requirements by industry and

facilitates reporting accurately to taxing jurisdictions.

Forms Management Subcommittee

Lee Gonzales (FL) reported that this committee met with Electronic Commerce. There were twenty-five (25) in attendance. The subcommittee discussed the following:

- Uniformity Guide update
 - Review of Terminal Operator Report
 - Review of Supplier Return
- Fuel Blenders Report
- Product Code for Unleaded Avgas
- Review of Utah Forms
- Comparison of paper to EDI/XML
- Producers Report (update of IRS form)

Approved by the Full Committee

Fuel Blender’s Report

Reporting of blended products maybe achieved by two methods included on the Distributor’s Fuel Tax Report with all other fuel transactions or included on a separate Fuel Blender’s Report. Those states that require the reporting of blended products on a separate report should utilize the FTA Distributor’s Fuel Tax Report format when developing the Fuel Blender’s Report.

A Fuel Blenders Report is used by the following states at this time.

- **Florida** – A monthly form filed by a person who is not licensed and is engaged in the activity of blending gasoline, gasohol, diesel, or aviation fuel with tax free or partially untaxed products for person use.
- **South Carolina** – A monthly form filed by fuel vendors to remit a user fee on sales of kerosene (K-I) or other blend stocks that are blended with tax paid gasoline or diesel to create a product subject to the user fee.
- **West Virginia** – A form used to calculate tax due on blended products. The report also contains a component that offsets tax due on the blend stocks with previously taxed components of the blend.
- **Kansas** – Combines a producer/manufacturer, blender, and end consumer return under one report. The form is used by those who are producing and blending product for their own use or for a retailer to claim a credit/refund for blending products they purchased at a higher tax rate and then blended to produce a product with a lower tax rate.

Communication and Coordination Subcommittee

Christy Dixon (OK) reported that twenty-two (22) were in attendance. The subcommittee discussed the following and the May 2009 *Uniformer* was passed

out. (See minutes for the publication)

- White Paper on Price (Tax) Indexing and Sales Tax on Motor Fuel
- Draft to the Model Legislation Checklist for points of taxation
- Booklet for Diversions
- Alternative Fuels Incentives and Laws Booklet
- Safeguard of the IRS Information

Other Business

Mal Bruce (Canadian Fuel Tax Council) gave a brief update on what the counsel is doing in training and uniform forms.

Cindy Anders-Robb requested that all minutes from this meeting, the agenda for the September 2009 meeting and the Annual report be submitted by June 30, 2009.

Next Meeting

The next Uniformity Committee meetings are scheduled as follows:

September 18-19, 2009
Oklahoma City, Oklahoma

January 13-14, 2010
Austin, Texas

The meeting was adjourned.

Retirements

Jimmy Archer, State of Texas retired June 30, 2009. Jimmy is a Past Motor Fuel Tax National Chair and great supporter of the Motor Fuel Tax Training Class for Investigators. Jimmy will be truly missed at all the FTA functions.

Guy Ste-Marie, Province of Quebec retired in June 2009. Guy was very active in the Motor Fuel Tax Section conferences and a member of the Canadian Fuel Tax Council. Guy will be remembered for his professional and social contributions.

WE WILL PARTY ON IN GUY'S HONOR!!!!

Andre Brisebois, Province of Quebec retired in January 2009. Andre was a great supporter of the Motor Fuel Tax Section and a member of the Canadian Fuel Tax Council. Andre presents in meetings and social gathering will be missed as well as his kind kisses of greetings.

UPCOMING MEETINGS 2009

Uniformity Meetings

September 18-19, 2009
Oklahoma City, Oklahoma

Annual Motor Fuel Meeting

September 20-23, 2009
Oklahoma City, Oklahoma

FTA Motor Fuel Tax Training Courses

Advanced Training Course
October 18-27, 2009
Raleigh, North Carolina

UPCOMING MEETINGS 2010

Uniformity Meetings

January 13-14, 2010
Austin, Texas

May, 2010
To be determined

September 10-11, 2010
Helena, Montana

Annual Motor Fuel Meeting

September 12-15, 2010
Helena, Montana

Regional Meetings

Pacific Region
May 11-12, 2010
Anchorage, Alaska

Southern Region
June 27-29-, 2010
Charleston, South Carolina

**FTA Motor Fuel Tax
Training Courses**

Advanced Audit and
Investigation Class
January 24-28, 2010
Austin, Texas

Basic Training Course
August 1-5, 2010
Portsmouth, Virginia

Advanced Training Course
August 22-26, 2010
Savannah, Georgia

Editors

Ed King
(916) 324-2379
Edward.King@boe.ca.

Natalie Cabla
(713) 431-2897
natalie.m.cabla@exxonmobil.com