



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
Manager – Motor Fuel Tax

SUBJECT: **Uniformity Meetings**

DATE: November 22, 2010

The **January 2011** Motor Fuel Tax Section Uniformity Committee meeting is scheduled for Austin, Texas. The Subcommittees will meet all day **January 26, 2011**. The Main Uniformity meeting is scheduled for **January 27, 2011**. (*The meetings are on Wednesday and Thursday*) 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 **January 1, 2011**.

The **April 2011** Motor Fuel Tax Section Uniformity Committee meeting is scheduled for Oklahoma City, Oklahoma. The Subcommittees will meet all day **April 27, 2011**. The Main Uniformity meeting is scheduled for **April 28, 2011**. (*The meetings are on Wednesday and Thursday*). The meeting will be at the Renaissance Oklahoma City Convention Center Hotel. The special rate at the Renaissance is \$129.00 plus 13.88% tax. Make your reservations directly with the hotel by calling **(800) 468-3571 or (405) 228-8000**. 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 10 North Broadway, Oklahoma City, Oklahoma. Please note that the cut-off date for the hotel reservation is **March 26, 2011**.

The **September 2011** Motor Fuel Tax Section Uniformity Committee meeting is scheduled for Charleston, West Virginia. The Subcommittees will meet all day **September 16, 2011**. The Main Uniformity meeting is scheduled for **September 17, 2011**. (*The meetings are on Friday and Saturday*) The meeting will be at the Embassy Suites Hotel Charleston, WV. The special rate at the Embassy Suite is \$95.00 plus 12% tax. Make your reservations directly with the hotel by calling **(304) 347-8700 or www.embassysuitescharlestonwv.com** and enter code **FTA**. 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 300 Court Street, Charleston, WV 25301. Please note that the cut-off date for the hotel reservation is **August 24, 2011**.

PRELIMINARY AGENDA
FTA Motor Fuel Tax Uniformity Committee
Austin, Texas
January 26-27, 2011

Wednesday 8:00am – 5:00pm
January 26, 2011

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 27, 2011

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. Canadian Update
6. Old Business
7. New Business
8. Next Meeting
9. Adjourn

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

PRELIMINARY AGENDA
FTA Motor Fuel Tax Uniformity Committee
Oklahoma City, Oklahoma
April 27-28 2011

Wednesday 8:00am – 5:00pm
April 27, 2011

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
April 28, 2011

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. Canadian Update
6. Old Business
7. New Business
8. Next Meeting
9. Adjourn

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

PRELIMINARY AGENDA
FTA Motor Fuel Tax Uniformity Committee
Charleston, West Virginia
September 16-17, 2011

Friday 8:00am – 5:00pm
September 16, 2011

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 17, 2011

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

Helena, Montana
September 11, 2010

Minutes

The FTA Motor Fuel Tax Section Uniformity Committee met at the Great Northern Hotel in Helena, Montana on September 11, 2010. Marcia Leichner, (NE) Uniformity State Chair called the meeting to order. Forty-four (44) were in attendance. (See attached list of attendees)

Minutes

The minutes of the April 2010 Uniformity Committee meeting in Oklahoma City were approved.

Presentation

No 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 Jeremy Neeck, State of Minnesota
Industry Co-Chair Sharon Templin – Shell Oil

Communication and Coordination Subcommittee

State Co-Chair Christy Dixon – State of Oklahoma
Industry Co-Chair Debbie Compton, 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 Gonzalez, State of Florida
Industry Co-Chair Scott Louie – Chevron

Subcommittee Reports

The Compliance Subcommittee Jeremy Neeck (MN) reported there were twenty-eight (28) in attendance. The committee discussed:

Training

Advanced Fraud Class was held January 24-28, 2010 in Austin, Texas. There were 18 in attendance.

Basic Training Class was held August 1-5, 2010 in Portsmouth, Virginia. There were 16 in attendance.

Advanced Training Class held August 22-26, 2010 in Savannah, Georgia. There were 12 in attendance.

Training Schedule for 2011

Since attendance has been low, FTA will not be offering any classes in 2011 unless it is sponsored by a State or Industry.

Dyed Diesel Stats

The dyed fuel statistics for 2009 and 2010 were compared. Numbers have been somewhat down for 2010, but as a percentage overall they are on target with last year.

Old Projects

Electric Vehicles how do we tax them. NE requires a annual permit of \$75.00
Dyed fuel use in Canadian vehicles coming into the USA
G Diesel LNG (enriched diesel)

New Projects

Automotive Manufacturers being licensed to pay tax on the fuel in new cars shipped into the State for sale.

Bio Diesel made from corn, is it red in color?

New York exemption certificates changing to summary

(See the minutes of this subcommittee for more details)

The **Electronic Commerce Subcommittee** Traci Bullock (SD) reported there were thirty-six (36) in attendance. The subcommittee discussed the following:

ExSTARS User Group

Update on the 4030 Data Review Analysis was discussed. The majority of the files continue to be 826's. Kansas showed a 8% increase in 813 files since April 2010sd and Mississippi showed an increase of 813 files

EC Survey

Reviewed the EC survey that will be sent out October 2010. Question 10 will be expanded to ask about export data.

ExSTARS Update

The new Publication 3536 EDI guide will be handed out at the Annual meeting next week. There is still no change regarding the EIA codes.

XML Schema

Utah and South Dakota are using XML. New Mexico will begin in December 2010.

Product ID numbers

The Committee discussed the possibility of adding an EDI segment for railcar number, invoice number, etc as another way of tracking other than BOL.

Crosswalk (FTA and STCC Codes)

The Committee discussed the possibility of developing a crosswalk from FTA and STCC Codes to help in the tracking of petroleum products by rail.

Volunteers

The Committee discussed how to recruit new volunteers to participate on the subcommittee.

(See the minutes of this subcommittee for more details)

Approved by the Full Committee

EDI Guide

DLR for the jet fuel dealers

The **Forms Management Subcommittee** Lee Gonzalez (FL) reported that this committee met with Electronic Commerce. There were thirty-six (36) in attendance. The subcommittee discussed the following:

E-mail address to all forms in Uniformity Guide

The committee discussed adding a line for e-mail address on all the forms.

Product Code

Utah has requested a product code for Lube Oil. Discussion was to check with the IRS to see if they have a code already assigned. If the IRS has not assigned a number, 961 will be issued.

Crosswalk (FTA and STCC Codes)

The Committee discussed the possibility of developing a crosswalk from FTA and STCC Codes to help in the tracking of petroleum products by rail.

Volunteers

The Committee discussed how to recruit new volunteers to participate on the subcommittee.

Approved by the Full Committee

Schedule Codes

- 12A Gallons of tax-paid product sold or used below the terminal rack
- 12B Gallons of ex-tax product sold or used below the terminal rack
- 12C Gallons of ending physical inventory of product below the terminal rack

Uniformity Booklet Update

E-mail address will be added to the face of each return.

The **Communication and Coordination Subcommittee** Christy Dixon (OK) reported that twenty-six (26) were in attendance. The subcommittee discussed the following and the September 2010 *Uniformer* was passed out. (See minutes for the publication)

Annual Booklet that contains

- State Contact Information
- Reference to Statutes and Rules
- State Point of Taxation
- State Tax Rates
- Rate Updates
- Collection Allowance
- Alternative Fuels
- Diversions
- Taxability & Tax rates for Biodiesel and Ethanol

Definitions

- Document Number
- Racing Fuel
- Manifest
- Voyage Number (finalized)

Uniform Bill of Lading Project

The committee will gather further information from the states for discussion in January.

Native American Survey Update

The committee will start the process to update this booklet

MOU Update

The committee will work on a draft MOU for States to sign.
(See the minutes of this subcommittee for more details)

Approved by the Full Committee

Definitions

Voyage Number – is a manifest number or document number in the mariner time industry.

Other Business

Bob Donnellan and Marcia Leichner gave out certificates of appreciation to Cindy Mongold, KS for all her hard work on the forms update along with the Uniformity Chairs.

Compliance

Jeremy Neeck, Minnesota
Sharon Templin, Shell

Communication/Coordination

Christy Dixon, Oklahoma
Deborah Compton, ExxonMobil

Electronic Commerce

Traci Bullock, South Carolina
Gene Holland, ConocoPhillips

Forms

Lee Gonzalez, Florida
Scott Louie, Chevron

New Business

Bob Donnellan wanted to **THANK** Marcia Leichner for all her hard work as the Uniformity Co-Chair. Marcia's term as Uniformity Co-Chair has ended and Sharon Gostovich with Wyoming has accepted the position. **THANKS MARCIA!!!!**

Next Meeting

The next Uniformity Committee meetings are scheduled as follows:

January 25-26, 2011 – Austin, Texas
April 27-28, 2011 – Oklahoma City, OK

The meeting was adjourned.

FTA UNIFORMITY COMMITTEE

Helena, Montana

11-Sep-10

Present?	Name	State/Company	Phone	Fax	Email Address
	Albin, Michael	ACS Government Solutions	602-412-2011	602-254-4451	mike.albin@acs-inc.com
XX	Alderman, Donna	North Carolina Dept of Revenue	919-733-8214	919-733-8654	donna.alderman@dornc.com
XX	Anders-Robb, Cindy	Federation of Tax Administrators (FTA)	307-632-4144	307-632-3234	cindy.anders-robb@taxadmin.org
	Anderson, Greg	ConocoPhillips Inc	918-661-0612	918-661-0612	gregory.a.anderson@conocophillips.com
	Autry, Beth	Musket Corp/Love's Truck Stop	405-302-6522	405-463-3522	betha@loves.com
	Bock, Maureen	OR Dept of Transportation	503-378-2934		maureen.bock@state.or.us
	Bonaccorso, Shirley	Louisiana Dept of Revenue	225-219-2690	225-219-2692	shirley.bonaccorso@la.gov
	Bowers, Kristin	Musket Corp/Love's Truck Stop	405-254-3408		kristinb@loves.com
XX	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@dornc.com
XX	Bruce, Mal	Canadian Fuel Tax Council	403-355-4497		malcolm.bruce@gov.ab.ca
XX	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	850-294-0084		doug.burdick@Zytax.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
XX	Compton, Deborah	Exxon Mobil Corporation	713-431-2737	262-953-7483	deborah.compton@exxonmobil.com
	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
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
	Dudek, Sabrina	NuStar Energy LP	210-918-3654	210-918-5466	sabrina.dudek@nustarenergy.com

FTA UNIFORMITY COMMITTEE

Helena, Montana

11-Sep-10

Present?	Name	State/Company	Phone	Fax	Email Address
	Engelken, David	Tank Management Service Inc	785-233-1414		david@tankmagmt.com
	Farish, Dan	Murphy Oil USA Inc	870-864-6466	870-881-6675	dan_farish@murphyoilcorp.com
XX	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@dornrc.com
	Fitzgerald, Scott	Iowa Department of Revenue	515-242-6033		scott.fitzgerald@iowa.gov
XX	Friedman, Vickie	CSX Transportation	904-63-5232	904-245-2566	vickie_friedman@csx.com
	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	Gonzalez, 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
XX	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	801-524-2919	bgray@sinclairoil.com
	Grigsby, Ray	Tennessee Dept of Revenue	615-532-6914	615-741-5319	ray.grigsby@state.tn.us
	Hales, Frank	Utah State Tax Commission	801-297-4638	801-297-4799	fhales@tax.state.ut.us
XX	Halubka, Tracy	MT Dept of Transportation	406-444-0806	406-444-6032	thalubka@mt.GOV
XX	Hennig, Drew	Fuel Quest/ZyTax	210-643-1946		dhennig@zytax.com
	Hernandez, David	Valero Energy	210-345-2127	210-345-2225	david.hernandez@valero.com
XX	Hidgon, George	Mississippi Department of Revenue	601-923-7151	601-923-7165	ghidgon@dor.ms.gov
	Hill, Angie	Michigan Department of Treasury, Motor Fuel Division	517-636-4711	517-636-4593	hilla@michigan.gov
XX	Holland, Gene	ConocoPhillips	918-661-4035	918-661-7833	gene.p.holland@conocophillips.com
XX	Ice, Wilda	West Virginia Dept of Tax & Revenue	304-558-8533	304-558-8526	wilda.b.ice@tax.state.wv.us
	Johnson, Bruce	WV State Tax Dept	304-558-8533	304-558-8526	bjohnson@tax.state.wv.us
	Keel, June	Colonial Oil Industries	912-443-6594	912-235-3868	jkeel@colonialgroupinc.com

FTA UNIFORMITY COMMITTEE

Helena, Montana

11-Sep-10

Present?	Name	State/Company	Phone	Fax	Email Address
XX	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		mلاغunas@azdot.gov
	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
XX	Lenius, Tracy	Minnesota Department of Revenue	218-846-7437		tracy_lenius@state.mo.us
	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
	Little, Rich	IRS	213-576-3837	213-576-3731	richard.a.little@irs.gov
XX	Louie, Scott	Chevron Corporation	925-827-6286		scottlouie@chevron.com
XX	Lovell, Hal	California Board of Equalization	916-324-2301		hal.lovell@boe.ca.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
XX	Martin, Edie	Kansas Department of Revenue	785-296-5327	785-296-4993	edie_martin@kdor.state.ks.us
	Marr, Rollie	Illinois Dept of Revenue	217-785-2645	217-785-0692	roland.marr@illinois.gov
XX	Mattson-Grimm, Ray	ACS Government Solutions	608-661-0765	608-661-0724	ray.mattson-grimm@acs-inc.com
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
XX	Oliver, Jim	Kentucky Dept of Revenue	502-564-2935	502-564-2906	jim.oliver@ky.gov
	Padon, Jodi	Plains Marketing L.P.	713-646-4204	713-646-4216	jmpadon@paalp.com
	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

FTA UNIFORMITY COMMITTEE

Helena, Montana

11-Sep-10

Present?	Name	State/Company	Phone	Fax	Email Address
	Reed, David	TX Comptroller of Public Accts	512-463-6056	512-475-0900	david.reed@cpa.state.tx.us
XX	Reinauer, Dean	Reinauer Transportation	718-816-8167 x 410	718-876-5183	deanr@reinauer.com
	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	Sherr, Zach	Global Companies LLC	781-398-4200	781-398-9054	zsherr@globalp.com
XX	Stein, Winston	BSWA	281-342-2646	281-342-3992	winston@bswa.com
XX	Steffens, Peter	Florida Department of Revenue	850-922-2674	850-922-8426	steffenp@dor.state.fl.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	jdthompson@marathonpetroleum.com
	Turner, Ashley	CSX Transportation	904-633-5230	904-245-2567	ashley_turner@csx.com
XX	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
	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
	Whaley, Stan	Florida Department of Revenue	850-488-3532		whaleys@dor.state.fl.us
	Wisneski, Herman	Minnesota Department of Revenue	218-825-2139	218-825-2139	herman.wisneski@state.mn.us
	Wissink, Darrell	Nebraska Department of Revenue	402-471-5812	402-471-5607	darrell.wissink@rev.ne.gov
	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>

FTA UNIFORMITY COMMITTEE

Helena, Montana

11-Sep-10

Present?	Name	State/Company	Phone	Fax	Email Address

**COMMUNICATION & COORDINATION SUBCOMMITTEE
TENTATIVE AGENDA – WEDNESDAY, JANUARY 26, 2011
AUSTIN, TEXAS**

1. WELCOME
2. APPROVAL OF MINUTES FROM THE SEPTEMBER 20, 2010 MEETING.
3. DISTRIBUTE THE LATEST EDITION OF THE UNIFORMER – CINDY ANDERS-ROBB, FEDERATION OF TAX ADMINISTRATORS
4. BILL OF LADING PROJECT-WILDA ICE-STATE OF WEST VIRGINIA.
5. DISCUSS THE BOOKLET FOR POINTS OF TAXATION, TAX RATES, ALTERNATIVE FUELS AND DIVERSIONS- (IF NECESSARY)
6. DISCUSS DEFINITIONS FOR DOCUMENT NUMBER AND RACING FUEL.
7. DISCUSS DRAFT OF MOTOR FUELS TAX SECTION MOU.
8. OLD BUSINESS
9. NEW BUSINESS
10. NEXT MEETING WILL BE IN OKLAHOMA CITY, OK, APRIL27, 2011.

**FTA MOTOR FUEL UNIFORMITY COMMITTEE
COMMUNICATION & COORDINATION SUBCOMMITTEE
HELENA, MONTANA
SEPTEMBER 10, 2010**

MINUTES

The Communication & Coordination Subcommittee met on Friday, September 10, 2010. State Co-Chair Christy Dixon and Industry Co-Chair, Deborah Compton conducted the meeting. The meeting was called to order at approximately 1:00 PM. There were 26 attendees present.

The minutes from the April 22, 2010 meeting were approved.

The latest edition of the Uniformer (September, 2010 copy) was distributed. The deadline for submission of articles to be included in the January 2011 Uniformer is December 1, 2010.

General

The subcommittee members continued to discuss the items that needed to be included on the big booklet that is to be completed by each state which will contain the following:

- State Contact Information
- Reference to Statutes and Rules
- State Point of Taxation
- State Tax Rates
- Rate Updates
- Collection Allowance
- Alternative Fuels
- Diversions
- Taxability & Tax rates for Biodiesel and Ethanol

The questionnaire will be completed for each state and will be sent to the contact person for each region. The contact person will send out each questionnaire to the states in their region. When all of the states in each region has completed the questionnaire, the contact person from the region will forward the responses to Christy Dixon and Debbie Compton. Debbie Compton will compile all of the information so that it can be printed and handed out at in 2011.. 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

Also, Rich Little said that he would submit this information for the IRS.

The following definition was approved by the subcommittee and the full Uniformity Committee members:

Voyage Number (FTA adopted 9-10) – Is a manifest number or document number in the mariner time industry.

We are still working on definitions for Document Number and Racing Fuel. Mal Bruce said that once the Canadians approve their definition for Racing Fuel he will forward it to the committee.

Definition for Document Number. Will need to include Bill of Lading, Manifest and Voyage number with this definition.

Wilda Ice-State of West Virginia lead a discussion on the Uniform Bill of Lading project. After a lengthy discussion, Wilda is going to gather further information from the states and it will be discussed at the next meeting in January, 2011.

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

The Steering Committee has asked that the Native American Survey be updated and will be reprinted and handed out at the FTA Motor Fuels Annual Meeting in 2011. Again, the contact person from each region will send out the information to each of the states in their region and then send the responses back to Christy Dixon to compile all of the information so that it can be printed. The following is a list of the volunteers from each region:

Tracy Halubka – Pacific Region
Trent Knoles – Midwest Region
Donna Alderman – Souther Region
Rosemary Cleary – Northeast

Cindy Anders-Robb led a discussion concerning the MOU for the Motor Fuels Section. Christy Dixon and Marcia Leichner will work on drafting a new MOU for the states.

The next meeting will be on Wednesday, January 26, 2011 in Austin, Texas.

Christy Dixon, State Co-Chair, State of Oklahoma
Deborah Compton, Industry Co-Chair, Exxon/Mobil

COMPLIANCE SUB-COMMITTEE

AGENDA – January 26, 2010

Austin, TX

1. Welcome
2. Approval of Minutes from September meeting
3. Training Schedule Update
4. Dyed Fuel Stats: Jeremy Neeck
5. IRS Update: Rich Little
6. Old Business:
 - a. Elimination of NY Exemption Certificates – Bob Donnellan
 - b. Dyed fuel use in Canadian vehicles coming to the USA
 - c. Automaker fuel export issue
 - d. Taxation of Electric Vehicles – now that they are available
7. New Business:
 - a. New projects to work on for 2011
 1. Expanding the Dyed Fuel Stats report
 2. Vehicle VIN #'s what do they mean
 3. "G" Diesel - LNG enriched diesel
 - b. Open discussion
8. Next Meeting Oklahoma City, OK April 27, 2011

COMPLIANCE SUB-COMMITTEE

Minutes – September 10, 2010

Helena, MT

1. Welcome – 28 in attendance; 7 Industry, 1 Canadian Representative, 1FTA, and 19 States.
2. Approval of Minutes from April meeting – Minutes were read and approved by the committee.
3. Training Schedule Update – Advanced investigator class was held in Austin, TX January 24-28, 2010. 18 were in attendance. Basic auditor training was held in Portsmouth, VA August 1-5, 2010. There were 16 in attendance. 3 states representatives, 10 petroleum industry, 2 EDI vendors and 1 from the American Petroleum Institute. Advanced auditor training was held in Savannah, GA August 22-26, 2010. 12 were in attendance. 6 state representatives, 4 petroleum industry and 2 EDI vendors. Total for 2010 there were 46 students educated by FTA. Cindy has decided since attendance has been so low for 2010, that there will not be any training classes offered by the FTA in 2011 unless someone comes forward to sponsor the classes. FTA has lost money on every class because of low attendance.
4. Dyed Fuel Stats: Jeremy Neeck – We reviewed the dyed fuel statistics for 2009 and 2010 comparatively. Numbers have been somewhat down for 2010, but as a percentage overall we are on target with last year. We are having issues with not getting data from states that have programs and it was brought up that we should review the contact list that I have for dyed fuel statistics and update it. There have been numerous retirements and movement in departments and my list could be old. There was also discussion about expanding the report to include types of vehicles and industry that the violators are from. It was decided that if states want to voluntarily submit this data, we will incorporate it in the spreadsheet.
5. IRS Update: Rich Little – Not available
6. Old Business:

- a. Elimination of NY Exemption Certificates – Bob Donnellan – Bob has talked with NY and they are considering changing their requirements to summary data from detailed and this would be an acceptable change to industry. Bob will report back what he finds out for sure from NY.
- b. Dyed fuel use in Canadian vehicles coming to the USA – Tabled until next meeting

7. New Business:

- a. New projects to work on for 2010
 - 1. “G” Diesel - LNG enriched diesel – A presentation will be given at the National Meeting.
- b. Open discussion – MN is having an issue with Ford Motor Company with paying tax and having a fuel tax license. It was reported by others in industry that they have been instructed to be collecting tax from all automotive manufacturers. It was determined that not all states are receiving tax money when vehicles are imported to their states. Each states export laws are different as well and as to weather a credit is due manufacturers for exported vehicles. KY is also having problems Ford and other manufacturers. KY posed the question to ask the manufacturers is to who owns the vehicles when they cross state lines.

We discussed taxation of electric vehicles and NE has an annual permit for these at \$75.

Went over issues with biodiesel as to decreasing supply of the product as the federal credit went away, also talked about biodiesel made from corn oil from ethanol plants that is “red” in color. Does this cause issues with dyed fuel violators?

8. Next Meeting Austin, TX January 2011

Meeting adjourned.

FTA Motor Fuel Tax Uniformity Committee
Electronic Commerce / Forms Subcommittees - Agenda
Austin, TX

January 26, 2011 8:00 a.m. to 3:30 p.m.
8:00 A.M. - 9:30 A.M. Forms and EC combined meeting
9:45 A.M. - 3:30 P.M. EC meeting

Times are approximate
8:00 A.M. – 8:10 A.M.

Introductions
Overview of Agenda Items
Review of EC Minutes from September 10, 2010
Review of Forms Minutes from September 10, 2010
Traci Bullock, South Carolina Dept of Revenue,
Gene Holland, ConocoPhillips,
Lee Gonzalez, Florida Department of Revenue,
Scott Louie, Chevron

8:10 A.M. – 9:30 A.M.

Forms Agenda
Lee Gonzalez/Scott Louie
Uniformity Guide Updates
Utah Product Code Request
Crosswalk (FTA and STCC Codes)
New Business

9:30 A.M. – 9:45 A.M. Break

9:45 A.M. – 10:15 A.M.

Industry Issues
Lee Gonzalez/Scott Louie

10:15 A.M. – 11:00 A.M.

EC Survey Questionnaire
Ray Rhoads, Kansas Dept of Revenue

11:00 A.M. – 11:30 A.M.

ExSTARS User group report
Edie Martin, Kansas Dept of Revenue
George Higdon, Mississippi Tax Commission

11:30 A.M. – 12:00 P.M.

ExSTARS update
Rich Little, IRS

12:00 P.M. – 1:00 P.M. Lunch

1:00 P.M. – 2:30 P.M.

EDI Issues Update
Crosswalk (FTA and STCC Codes)
Product ID numbers
Import and Export Data Standards
Ray Grimm

2:30 P.M. – 3:30 P.M.

XML Update
Stan Whaley, Florida

3:30 P.M. – 4:00 P.M.

New Business
Topics for next meeting

Next Meeting:

Date: April 27, 2011
Location: Oklahoma City, OK



Meeting Agenda and Minutes

Type of Meeting	FTA – E-Commerce Sub-committee
Date	September 10 th and September 11 th - 2010
Venue	Helena, MT
Start Time	8:00 am

Agenda:

No.	Topic(s)	Update Provided (Yes/No)
1	Introduction	Traci Bullock
2	Review of Minutes (April 2010)	Traci Bullock
3	New Business 1) Product ID numbers – railcar number, receiving number, BOL, etc. 2) Import and Export Data Standards 3) Crosswalk (FTA and STCC Codes)	Ray Grimm
4	Recap and Adjournment	Traci Bullock

Meeting Minutes:

No.	Discussion item	Meeting Minutes
1	Approval of April 21st minutes	Minutes approved
2	California Request – Jet Fuel Dealer Report Code	Received full committee approval. Dealer Report Code “DLR” will be listed in FTA EDI Guide.
3	XML Update	Utah and South Dakota using XML. New Mexico to begin using XML in December, 2010. EC Committee continues for ask for volunteers to help in the implementation of an XML guide.
4	Import/Export	Ray Rhoads to expand Question #10 in the EC Survey regarding export data to other states. Once survey is received back, possible letters may be sent to states to help with better compliance.
5	Product ID numbers	Discussion regarding the possibility of adding an EDI segment for railcar number, invoice number, etc. as another way of tracking other than BOL. Vickie Friedman with CSX agreed to review the numeric length of railcar number. Gene Holland and Ray Grimm discussed with Rich Little, IRS, as to how the IRS handled railroad, vessels etc. for EDI. Rich agreed to look into it.
6	Crosswalk (FTA and STCC Codes)	Ray Grimm gave a brief presentation on problems the rail industry is having with converting STCC codes to FTA product codes. A recommendation was made to create a sub-committee that would help create a cross-walk between the STCC and FTA product codes. Once the cross walk is completed. The STCC codes will be removed from the Uniformity Guide. A sub-committee, including Ray Grimm and Vickie Friedman, will be pursued at the January 26 and 27 th meeting.

Action Items:

No.	Discussion Item	Resource	Action Required	Status (NS, IP, Done)
1	Crosswalk (FTA and STCC Codes)	Group	Recruit volunteers to participate on sub-committee.	In Progress
2	XML Update	Traci Bullock	Continue to recruit volunteers to participate in XML sub-workgroup.	In Progress



E-Commerce Sub-committee Minutes

10/5/2010

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3	Product ID numbers	Ray Grimm	Will continue to research information for possible EDI segment.	In progress
4	Import/Export	Ray Grimm/Traci Bullock	Possible letters to states regarding export information.	In Progress

Target date for next meeting: January 26th and 27th, 2011



Meeting Agenda and Minutes

Type of Meeting	FTA – Forms Sub-committee
Date	January 26 th , 2010
Venue	Austin, TX
Start Time	8:00 am

Agenda:

No.	Topic(s)	Update Provided (Yes/No)
1	Introduction	Lee Gonzalez
2	Review of Minutes (September 2010)	Lee Gonzalez
3	Old Business 1) Utah (Product Code Request) – Lube Oil 2) Crosswalk (FTA and STCC Codes)	Group
4	New Business	Group
5	Recap and Adjournment	Lee Gonzalez

Meeting Minutes:

No.	Discussion item	Meeting Minutes
1	Approval of April 21st minutes	Minutes approved
2	Product Code Request	
3	Crosswalk (FTA and STCC Codes)	

Action Items:

No.	Discussion Item	Resource	Action Required	Status (NS, IP, Done)
1	Crosswalk (FTA and STCC Codes)	Group	Recruit volunteers to participate on sub-committee.	In Progress
2	Utah (Product Code Request)	Lee Gonzalez	Request definition of lube oil from Utah and research PIDX code.	In Progress
3				

Target date for next meeting: April 27th and 28th, 2011



Meeting Agenda and Minutes

Type of Meeting	FTA – Forms Sub-committee
Date	September 10 th and September 11 th - 2010
Venue	Helena, MT
Start Time	8:00 am

Agenda:

No.	Topic(s)	Update Provided (Yes/No)
1	Introduction	Lee Gonzalez
2	Review of Minutes (April 2010)	Lee Gonzalez
3	New Business 1) Schedule Code Requests (California) – 12A, 12B, and 12C 2) e-Mail Addresses (Uniform Forms) 3) Schedule Code Request (Utah) – Lube Oils 4) Crosswalk (FTA and STCC Codes)	Group
4	Recap and Adjournment	Lee Gonzalez

Meeting Minutes:

No.	Discussion item	Meeting Minutes
1	Approval of April 21st minutes	Minutes approved
2	Schedule Code Request	<p>California requested new schedules 12A, 12B, 12C for the Ultimate Vendor Report 12A – Gallons of tax paid product sold or used below the terminal rack 12B – Gallons of ex-tax paid product sold or used below the terminal rack 12C – Gallons of ending physical inventory of product below the rack</p> <p>California provided the following update – Our UV and ES filers file periodic claims for refund with us and currently provide detailed purchase information (schedules 1 & 2) and sales/uses on which they are claiming refunds (schedule 13 series). With the rate changes we have the need for an overall measure of fuel accountability to ensure that the refunds are being claimed at the proper rate(s). In addition we are transitioning these filers to e-filing and need a mechanism to capture the new information in our flat file maps and Excel templates.</p> <p>Schedule 12A is proposed to capture the sale of tax paid fuel to customers with tax collected. This is information that is not currently provided with the claim form and we could not identify another existing schedule that would work for this purpose. We do not want to use a Schedule 5 code as we treat all schedule 5 data as taxable rack removal or other taxable activity by our suppliers. These filers are not licensed suppliers and do not have taxable activity.</p> <p>Schedule 12B will be used to capture the sale of fuel acquired without tax which is primarily dyed diesel fuel. We use Schedule 6F for removals of dyed fuel today, but as discussed above, this is a supplier/terminal rack schedule not a retailer schedule.</p> <p>Schedule 12C would be an ending inventory schedule. Basically a duplicate of 15C, we did not want to use 15C because we saw the 15's as being reserved for terminal reporting.</p> <p>Alternative solutions were proposed by the group. Ultimate decision was made to approve requests.</p> <p>Motion made and passed to approve all three schedule types.</p>



Forms Sub-committee Agenda

01/13/2010

Page 2 of 2

No.	Discussion item	Meeting Minutes
3	Form change request by steering committee	Group discussed adding a contact e-mail address to all forms in uniformity guide. Motion made and approved.
4	Product Code Request	Utah has requested a product code for Lube Oil Discussed assigning 961 as a valid product code for lube oil Decision to check with IRS to see how it might affect them. Also decided to get additional information from Utah. Discussion that a definition would be needed once a product code is assigned.
5	Crosswalk (FTA and STCC Codes)	Ray Grimm gave a brief presentation on problems the rail industry is having with converting STCC codes to FTA product codes. A recommendation was made to create a sub-committee that would help create a crosswalk between the STCC and FTA product codes. Once the cross walk is completed. The STCC codes will be removed from the Uniformity Guide. A sub-committee, including Ray Grimm and Vicky Freedman, will be pursued at the January 26 and 27 th meeting.

Action Items:

No.	Discussion Item	Resource	Action Required	Status (NS, IP, Done)
1	Crosswalk (FTA and STCC Codes)	Group	Recruit volunteers to participate on sub-committee.	In Progress
2	Utah (Product Code Request)	Lee Gonzalez	Request definition of lube oil from Utah and research PIDX code.	In Progress
3				

Target date for next meeting: January 26th and 27th, 2011

The Uniformer

MESSAGE FROM THE NATIONAL CHAIR WILDA ICE

The State of WV received a giant blow on June 28 with the death of Senator Robert C Byrd.

On June 12, 2006, Byrd became the longest serving U.S. Senator in the history of our Nation and, in November 2006, he was elected to an unprecedented ninth full term in the Senate. But it was on November 18, 2009 that Senator Byrd became the longest serving Member of Congress in the history of our great Republic, having served more than 20,775 days.

From his humble beginnings to the halls of power, Robert Byrd never forgot where he came from or where he was going. He was a statesman, a patriot, a defender of the Constitution, a proud son of West Virginia, and one of the most important leaders in America.

Although his West Virginia values defined Senator Byrd, the Constitution of the United States gave him a foundation to fight for liberty and freedom. Always close to his heart, the Constitution guided Byrd. Its words and wisdom served as the foundation for his fierce defense of principle and of the people's liberties. It did not matter from where the danger comes - if the peoples' freedoms were jeopardized, if the Constitution's delicate balance was threatened, one would have found Senator Robert Byrd leading the defense.

The people of the State of WV were well aware of the good that he had done for them. There were countless buildings, roads, bridges, even schools, named for him in WV. He will be missed.

I was fortunate to be able to attend the Southern Regional Conference held at Myrtle Beach, SC in June. The meeting was educational, productive, and interesting. Carol Player and crew did a fantastic job with the arrangements. The accommodations were great, the food and drink were excellent, and the company was priceless. We tend to forget how beneficial a face to face meeting can be.

When you can't attend the meetings, you can always read the minutes or review the PowerPoint's. Sometimes the most important points are made after the presentation during the question and answer session.

When I can't attend the meeting, I always miss the side conversations, the after the meeting discussions, and the camaraderie.

Before I give up the honor of serving as National Chair and getting the chance to write an article for each issue of the Uniformer I want to push my pet project one last time:

"A UNIFORM BILL OF LADING"

I don't mean one that everyone has to use but to have uniform guidelines: the name of the supplier, the transporter name, the date, the BOL number, the product name and the destination

state are all in the same place on each form. Think how much easier it would be if you could easily determine at which terminal the product was picked up!

A uniform bill of lading would facilitate improved on-road enforcement, compliance and auditing. My challenge to industry: determine how you can combine your needs with other requirements to develop a standard bill of lading.

As my term as National Chair comes to a close I would like to thank those who help keep this organization running. Most of us are not aware of all the behind the scenes work that Cindy Anders-Robb does. Without her dedication and perseverance, Uniformity would not be the organization that it is today. She is truly the guiding force for us.

I also need to thank Bob Donnellan and his employer. He gives of his time and energy without complaint (and Global Companies allow him to!). The Uniformity Co-chair must wear many hats and he does it so well.

Marcia Leightner is also due a big pat on the back. She has served us well as State Co-chair for Uniformity. She is another one of those who go about quietly getting the job done! There are many of you who have traveled all over the United States to work without complaint on the various sub-committees – I started naming names and found that I would have to have a page of names alone. One name – Uniformity – says it all: we are all

united together to obtain that common goal and in the process have become friends. I must extend my thanks and appreciation to each and every one who has ever participated in this organization.

Throughout this year I have challenged each of you to become an active participant in Uniformity. Unfortunately, the economic challenges facing many states have forced them to cut non-essential travel. Many of our very active participants can no longer attend the meetings. If you are fortunate to be allowed to attend the Uniformity meetings, please bring something to the table each time. I challenge you to actively participate in all discussions – do your homework before each meeting – know what is on the agenda and come prepared. If you cannot attend the meetings, you can still participate. Stay in touch with the other participants; use your e-mail, the phone, or the US mail. Our uniformity goals are just as important today as they were when this organization was established.

**MESSAGE FROM THE
UNIFORMITY COMMITTEE
STATE CO-CHAIR
MARCIA LEICHER**

My time as Uniformity State Co-Chair is winding down, and I would like to thank everyone for the help and support over the past two years. I really appreciate the subcommittee co-chairs, Lee Gonzales, Scott Louie, Christy Dixon, Deborah Compton, Traci Bullock, Gene Holland, Jeremy Neck, and

Sharon Templin, who have worked very hard this past year. Despite the tough economic times which resulted in lower attendance, the co-chairs ensured that we accomplished our goals. The uniformity committee has been successful, and I have no doubt will continue to be successful because of the dedicated, resourceful individuals who make up this group.

The uniformity committee, a unique partnership between government and industry, is very important. If I can stress one thing, it is that this group must continue to be active to stay on top of uniformity issues and fuel tax administration. The bad guys are waiting for any opportunity which might present itself. We must exert every possible effort to eliminate those opportunities.

I would like to express my appreciation to the Executive Committee for their support and leadership, and special thanks to Cindy Anders-Robb and Bob Donnellan, Industry Co-Chair, for their help.

Thank you for allowing me the opportunity to serve at the State Co-Chair for the past two years.

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

I want to take this opportunity to thank Marcia Leichner for all her hard work and effort as the State Co-Chair of Uniformity. Marcia and I have worked for the last two years to try and make the hard work that is done by meaningful

not only to the sub committees but to all involved in uniformity.

As you all know there is still a lot of work to do and I am pleased that we now have a Barge company as well as Railroads now attending our meetings. As we keep moving along things are starting to make better sense as to what we do and how those industries really affect what we do.

At this time it is still unclear as to who my State Co-Chair will be. With States fighting budget cuts and travel restrictions I hope some States step up to the plate and deliver. This is a real hard working dedicated group of professionals that truly enjoy the work that they do. I look forward to representing the industry over the next 2 years and await my State Co-chair.

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

This has been a busy spring and summer for the Fuel Tax Council (FTC) with many initiatives and projects underway.

Our semi-annual meetings were held in St. John's, Newfoundland in late April, 2010. Considering the economic climate, we were pleased with the attendance which was only slightly lower than normal.

Below are some of the highlights of our current projects and initiatives:

The FTC's plans to enhance and improve our website. The

website will be upgraded and contain a password protected "members only" area where FTC documents will be available to participants to view and download. The website will also allow for more jurisdiction and industry contact information.

The final draft of the FTC's Communication Protocol was completed. The Communication Protocol provides guidelines for communication between the council manager, committee chairs and participants. Adoption of the protocol is subject to a Steering Committee vote.

After receiving a legal opinion, the FTC decided to scrap plans to copyright training and other FTC created research and information documents. The Council decided to display an "intended use" statement on the documents.

The Communications Sub-Committee proposed further expansion of industry involvement in the FTC. The FTC approached four fuel associations in 2009 about participating in the Council. Three out of four associations contacted expressed an interest in participating. The FTC will now contact independent fuel dealers referred by each jurisdiction about participation.

The Uniform Reporting Sub-Committee is continuing research work on a recommendation to amend the FTC's E-filing Standards. This is mainly the result of the implementation of Ontario's new voluntary ONT-TAXs e-filing system.

Updating of the FTC's fuel definitions continued at the Uniform Reporting Sub-Committee meeting. Product standards (Canadian standards versus international standards) and racing fuel were among some of the issues discussed. More work was assigned to ensure the definitions are as complete and accurate as possible.

The training schedule and fee structure were updated for the next three years. The fee structure was changed to charge a higher registration fee for participants who are not employed by government or who are not directly involved in the fuel industry (i.e. consultants, advisors etc.).

Various other projects and initiatives currently in progress are:

Training material updates

Re-write of "Minimum Recommended Mechanical Dye Injector Specifications" (dye injectors are used at terminals, cardlock, bulk plants on delivery trucks)

Refinement of the "Joint Audit Protocol" template and development of an audit best practices manual, and "Electronic Data Processing Systems Initiative" (this involves major fuel tax collectors developing and maintaining structured information about their processing systems which will be available for fuel tax auditors at the start of each audit).

Our next training course is our "Basic Fuel Tax Training" course being held in Toronto, Ontario from Oct 5 to 7, 2010. The course has been filling up quickly and we expect another full training class.

Our next semi-annual meetings are on October 26 and 27, 2010 in Edmonton, Alberta.

I hope everyone is having a great summer and look forward to seeing many of you at the upcoming FTA Motor Fuel Tax Annual Meeting in Helena, Montana.

UNIFORMITY COMMITTEE **Minutes**

The FTA Motor Fuel Tax Section Uniformity Committee met at the Renaissance Hotel in Oklahoma City, Oklahoma on April 22, 2010. Marcia Leichner, (NE) Uniformity State Chair called the meeting to order. Twenty-five (25) were in attendance.

Minutes

The minutes of the January 2010 Uniformity Committee meeting in Austin, Texas were approved.

Presentation

Edie Martin (KS) gave a presentation on how to fill out the form for the Federal Highway Grant.

Uniformity Chairs

State Co-Chair
Marcia Leichner, Nebraska
Industry Co-Chair
Bob Donnellan, Global Co.

Subcommittee Chairs**Compliance**

State Co-Chair

Jeremy Neeck

State of Minnesota

Industry Co-Chair

Sharon Temple

Shell Oil Company

Communication & Coordination

State Co-Chair

Christy Dixon

State of Oklahoma

Industry Co-Chair

Debbie Compton

ExxonMobil

Electronic Commerce

State Co-Chair

Traci Bullock

State of South Carolina

Industry Co-Chair

Gene Holland

ConocoPhillips

Forms Management

State Co-Chair

Lee Gonzales

State of Florida

Industry Co-Chair

Scott Louie

Chevron

Subcommittees Reports**Compliance Subcommittee**

Jeremy Neeck (MN) gave a report on what the committee discussed:

Training

Advanced Fraud Class was held January 24-28, 2010 in Austin, Texas. There were 18 in attendance.

Basic Training Class will be held August 1-5, 2010 in Portsmouth, Virginia

Advanced Training Class will be held August 22-26, 2010 in Savannah, Georgia

Dyed Diesel Stats

The new dyed fuel statistics spreadsheet was reviewed and it was suggested that we could add what vehicles are in violation and what industry they are from.

New Projects

Electric Vehicles how do we tax them?

Dyed fuel use in Canadian vehicles coming into the USA

G Diesel what is it and how will we tax it?

Electronic Commerce**Subcommittee**

Gene Holland (ConocoPhillips) reported there were twenty-five (25) in attendance. The subcommittee discussed the following:

California Request/EDI Guide

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

ExSTARS User Group

Update on the 4030 Data Review Analysis was discussed. The majority of the files continue to be 826's. Kansas showed a decrease in 813 files and Mississippi showed an increase of 813 files

EC Survey

The next survey will be sent out October 2010.

ExSTARS Update

The new Publication 3536 EDI guide was discussed. There is still no change regarding the EIA codes.

XML Schema

Utah is implementing August/September and is currently testing.

Forms Management**Subcommittee**

Scott Louie (Chevron) reported that this committee met with the Electronic Commerce Committee. There were twenty-five (25) in attendance. The subcommittee discussed the following:

Uniformity Guide**Updates/Document Number**

The committee had minimal discussion on changes to the Common and Contract Petroleum Products Carrier Report. The Document/Bill of Lading Number was discussed because of the Barge/Rail movement.

Producer's and Manufactures 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 existing format of the supplier or distributor return currently in the uniformity guide.

Utah Schedule Code Request

The State of Utah has requested three additional schedule types to accommodate their new electronic filing program. The schedule types are as follows:

- 1) Gallons sold to non-federally certified air carriers subject to 9 cent fuel tax rate.

2) Gallons sold to federally certified air carriers subject to 4 cent fuel tax rate.

3) Gallons sold to federally certified air carriers at the Salt Lake International Airport subject to 2.5 cent fuel tax rate.

California Schedule Changes

In mid-March the California Legislature passed, and the governor signed, legislation that increases and creates a two-tiered rate structure for motor vehicle fuel effective July 1, 2010 and decreases our diesel tax effective July 1, 2011. The legislation also provides for annual rate adjustments to both the mvf and diesel rates in subsequent years. California addressed two challenges related to the law changes:

1) How to they address out of period reporting.

2) How to identify and track at what rate a tax paid credit is being claimed at. The transactions, either S03's or schedule 13's are generally based on an activity occurring after the initial taxable event. It is a certainty that credits will be claimed at a rate that is different (higher or lower) than the current rate for the return being filed.

Approved by the Full Committee

1. Common and Contract Petroleum Products Carrier Report

The minimal changes were adopted on the write up in the Uniformity Booklet.

2. Global Definition Change to all forms for Document/Bill of Lading Number

Document/Bill of Lading Number – Enter the identifying number from the manifest issued at the terminal when product was removed over the rack. In the case of pipeline or barge movements, it is the pipeline or barge ticket number. In case of barge, it is the voyage number.

3. Producer's Report Statement in the Uniformity Booklet

States requiring a return to pay tax and report the production and importation of fuel alcohol or bio-diesel (dyed and undyed) should utilize the Federation of Tax Administrator's Supplier/Permissive Supplier or Distributor's Fuel Tax Report format when developing a Producer's Report.

For those states that require an information report only on the production and importation of fuel alcohol or biodiesel (dyed and undyed) they should utilize only the receipts, disbursements and fuel accountability sections of the report.

A uniform Producer's Report is used by the following states at this time:

* North Carolina

4. New Schedules

Schedule 5XD -- Gallons delivered to an airport and partially taxed

Schedule 13 M
Refund or credit for the second tax paid when tax paid fuel is removed from a terminal as a second taxable event.

Schedule 13N
Refund or credit when tax-paid fuel is used to produce a non-taxable product such as a fuel additive.

5. Schedule Verbiage Change

Schedule 13J
Tax paid fuel sold tax-free for Temperature control units (reefer) And PTO or with exemption Certificate or used in an exempt Manner.

6. Combined Supplier's Common or Contract Carrier's and Terminal Operator's Report

Strike the Combined Supplier's, Common or Contract Carrier's, and Terminal Operator's Report from the Uniformity Guide until the Uniformity Committee can redesign the form.

Communication and Coordination Subcommittee

Christy Dixon (OK) reported that twenty-one (21) were in attendance. The subcommittee discussed the following and the April 2010 *Uniformer* was passed out.

White papers

Model Legislation for Points of Taxations (finalized)
 Bill of Lading
 Disaster Situation

Annual Booklet that contains

State Contact Information
 Reference to Statutes and Rules
 State Point of Taxation
 State Tax Rates
 Rate Updates
 Collection Allowance
 Alternative Fuels
 Diversions
 Taxability & Tax rates for Biodiesel and Ethanol

Definitions

Shipping Documents (finalized)
 Racing Fuel
 Renewable Fuel (finalized)
 Voyage Number
 Document Number

Approved by the Full Committee

The following revision to the Model Legislation, Section 1 "Model Legislation for Points of Taxation"

1. Taxpayer Options

When proposing changes to existing motor vehicle fuel and/or diesel fuel tax laws, taxing authorities must decide who the taxpayer will be. In other words, how far back up the distribution chain should the incidence of the tax be placed. Following are some taxpayer options and a reference to some recent legislative actions taken by both federal and state taxing authorities.

A. Tax at the Terminal Rack

Generally, all gasoline, undyed diesel fuel and kerosene are

taxed as they cross the terminal loading rack. Some states have passed variations of the federal tax at the rack legislation. rack legislation. Examples of these variations are as follows:

1. Position holder at the Rack. Tax is due from the position holder when the product crosses the rack. (the person owning the inventory according to the records of the terminal operator).
2. Position Holder or Exchange Receiver at the Rack (Modified Position Holder). If the position holder delivers on exchange, the exchange receiver remits the tax. Tax is due from the position holder when the product crosses the rack. Exception-tax is due from the receiver if receiving the product under an exchange agreement.
3. First Receiver below the Rack. The person physically receiving accountable product/motor fuel at the rack remits tax to the taxing jurisdiction, if licensed. If not licensed, then variations 1 or 2 above should be used. Tax is due from the position holder or exchange receiver unless the person physically receiving the product at the rack is a licensed distributor. No subsequent tax-free sales are allowed.

All dyed diesel fuel meeting the United States Environmental Protection Agency (EPA) and Internal Revenue Service (IRS) requirements can be sold tax free and cannot be used on the highways.

B. Tax at the Distributor/Wholesale Level

Sales of gasoline and diesel fuel are taxed at the terminal rack

unless the sale is made to another licensed supplier, distributor or wholesaler. It is left up to each taxing jurisdiction to determine and define who qualifies as a license holder for the purpose of purchasing motor fuel tax-free.

Examples:

1. Subsequent sales after the rack are exempt, until the product is sold to an unlicensed party. The last licensed distributor in the chain pays the tax.
2. All sales to licensed distributors are exempt. Tax is due from the last licensed distributor who makes a sale to an unlicensed party.
3. Tax jurisdiction may allow only 2 exempt sales to licensed distributors and on the third sale the tax is due to the taxing jurisdiction.

C. Tax at the Retail and/or Use Level

Some taxing jurisdictions license all retail dealers and users of diesel fuel within their state and impose an excise tax on sellers and users who place "special fuel" into the fuel supply tank of a motor vehicle. Usually, every person in the distribution chain is licensed, i.e. distributor, importer, exporter, wholesale, dealer, gasoline jobber, seller-user of special fuel, and retail dealer. Fuel sold to each licensee is sold tax-exempt, and the licensee who places the motor fuel into the supply tank of a motor vehicle becomes the taxpayer. It is left up to each taxing jurisdiction on how and who should be licensed.

D. Tax on First Importation

Another taxpayer option for collecting tax on accountable

product/motor fuel is to collect the tax from persons who are responsible for importing, refining, manufacturing, producing, blending, or compounding in a state. If this method is used as an option, consideration must be given to the varying refund provisions that have to be developed.

E. Tax on Importation into State/First Receipt into Storage into a Terminal or Refinery

Tax is paid by the person first receiving product at a terminal or refinery. Tax is also due from the importer when imported directly to the importer's customer or for the importer's use.

Definitions

Shipping or Transport

Document - A delivery document issued in conjunction with the sale, transfer, or transport of motor fuel. A shipping or transport document issued by a terminal operator shall be machine printed. All other shipping documents shall be typed or handwritten on a preprinted form or machine printed.

Renewable Fuel – Liquid nonpetroleum based fuels that can be placed in vehicle fuel tanks and used as a fuel in a highway vehicle. It includes all forms of fuel commonly or commercially known or sold as biodiesel and ethanol.

Other Business

Rich Little, Internal Revenue Service gave an update on the ExSTARS System. The 3536 publication was just release in March.

Some additions:

Expanding the mode codes to capture imports/exports.

Vessel operators must report transactions for every facility with TCN's.

They have removed all references to SSN numbers.

Fractional gallons are not accepted on the report.

Currently looking at ethanol/biodiesel plants to report.

Mal Bruce, Canadian Fuel Tax Council gave a report on what the Council has been working on:

- General Return
- Inventory of losses, what is reasonable loss
- Dyed injection standards
- Reviewing current definitions

Michael Dougherty, Federal Highway Administration reported that SAFETEA-LU expired on September 30, 2009 and has gone through a series of extension through September 30, 2010. The funding will be the same for FY 2010 as the FY 2009. The majority of the funding supports the IRS Excise Program which includes ExSTARS. There is no word on the 2010 grant and how it will be allocated to States.

Cindy Anders-Robb, FTA requested that all minutes from this meeting, agenda for September meeting and they year end report be submitted by June 1, 2010

New Business

Cindy Anders-Robb has been getting request to go back to the Friday-Saturday meeting. It was voted on that we go back to this format for the annual meeting in September 2011.

Next Meeting

The next Uniformity Committee meetings are scheduled as follows:

September 10-11, 2010
Helena, Montana

January 25-26, 2011
Austin, Texas

April 27-28, 2011
Oklahoma City, OK

The meeting was adjourned.

UPCOMING MEETINGS **2011**

Uniformity Meetings

January 26-27, 2011
Austin, Texas

April 27-28, 2011
Oklahoma City, Oklahoma

September 16-17, 2011
Charleston, West Virginia

Regional Meetings

Pacific Region
April 10-12, 2011
Boise, Idaho

Northeastern Region
May 22-24, 2011
Hartford, Connecticut

Southern Region
June 19-21, 2011
Nashville, Tennessee

Midwestern Region
TBA, State of Missouri

**FTA Motor Fuel Tax
Training Courses**

NO Classes our scheduled for 2011 because of low attendance. If a State or Industry would like to sponsor a class, please contact Cindy Anders-Robb with FTA at cindy.anders-robb@taxadmin.org

**UPCOMING MEETINGS
2012**

Uniformity Meetings
January 27-28, 2012
Portsmouth, Virginia

Editor
Cindy Anders-Robb
(307) 632-4144
cindy.anders-robb@taxadmin.org