



## *FTA Motor Fuel Tax Section*

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

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**TO:** Uniformity Subcommittee Participants

**FROM:** Cindy Anders-Robb  
Manager – Motor Fuel Tax

**SUBJECT:** **Uniformity Meetings**

**DATE:** March 1, 2010

The **April 2010** Motor Fuel Tax Section Uniformity Committee meeting is scheduled for Oklahoma City, Oklahoma. The Subcommittees will meet all day **April 21, 2010**. The Main Uniformity meeting is scheduled for **April 22, 2010**. (*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 20, 2010**.

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 meetings are on Friday and Saturday*) 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**

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**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)**

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**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**  
**Oklahoma City, Oklahoma**  
**April 21-22 2010**

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**Wednesday 8:00am – 5:00pm**  
**April 21, 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)**

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**Thursday 8:30 am to noon**  
**April 22, 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. 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**

# FTA MOTOR FUEL UNIFORMITY COMMITTEE

Austin, Texas

January 14, 2010

## Minutes

The FTA Motor Fuel Tax Section Uniformity Committee met at the Marriott North at Round Rock, Texas on January 14, 2010. Marcia Leichner, (NE) Uniformity State Chair called the meeting to order. Thirty-one (31) were in attendance. (See attached list of attendees)

## Minutes

The minutes of the September 2009 Uniformity Committee meeting in Oklahoma City, Oklahoma were approved.

## Presentation

Martin Cano with the State of Texas gave a presentation on what is going on in Texas in Fuel Tax Evasion.

## 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    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    Scott Louie – Chevron

## Subcommittee Reports

The Compliance Subcommittee Jeremy Neeck (MN) reported there were twenty-three (23) in attendance. The committee discussed the following:

### **Training**

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

Advanced Fraud Class will be held January 24-28, 2010 in Austin, Texas

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.

**Biodiesel/Ethanol Guide**

This is being incorporated with the Communication and Coordination's subcommittee project.

**Biodiesel Matrix**

This is being incorporated with the Communication and Coordination's subcommittee project

**Internal Revenue Service**

The IRS gave an update on compliance issues they are dealing with. Such things as renewable diesel fuel and black liquor.

**Pennsylvania's Import/Export Project**

Pennsylvania was unable to attend but a report of PA Import/Export project was discussed.

*(See the minutes of this subcommittee for more details)*

The **Electronic Commerce Subcommittee** Traci Bullock (SC) reported there were twenty-eight (28) in attendance. The subcommittee discussed the following:

**California Proposed Report Code**

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 survey for 2009/2010 was presented and reviewed.

**ExSTARS Update**

The product codes will not be changed to the EIA codes at this time. Everyone was ecstatic!!

*(See the minutes of this subcommittee for more details)*

The **Forms Management Subcommittee** Scott Louie (Chevron) reported that this committee met with Electronic Commerce. There were twenty-eight (28) in attendance. The subcommittee discussed the following:

**Combined Supplier, Transporter, Terminal Report**

The committee will be working on the summary report for these schedules.

**Producer's 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.

**Uniformity Booklet**

Reviewed the Retail Report, Bulk Dealer Report and Distributor Fuel Tax Report and recommended a few modifications to the forms. The Common and Contract Petroleum Report had a few suggestions and will be presented at the next meeting.

*(See the minutes of this subcommittee for more details)*

**Approved by the Full Committee**

**Changes to the Uniformity Guide**

Modifications to the following reports:

Retailer Fuel Report

Bulk Dealer Report

Distributor Fuel Tax Report

**Schedules**

Change schedule 3X from “Imports below the terminal rack” to “Imports below the terminal rack subject to tax”

Add schedule 3Y “Imports below the terminal rack not subject to tax”

The **Communication and Coordination Subcommittee** Christy Dixon (OK) reported that twenty-two (22) were in attendance. The subcommittee discussed the following and the January 2010 *Uniformer* was passed out. (See minutes for the publication)

**White papers**

Price (tax) indexing & sales tax on motor fuel

Model Legislation for Points of Taxations

Bill of Lading

**Annual Booklet that contains**

State Contact Information

State Point of Taxation

State Tax Rates

Rate Updates

Collection Allowance

Alternative Fuels

Diversions

Taxability & Tax rates for Biodiesel and Ethanol

**Definitions**

Shipping Documents

Racing Fuel

Renewable Fuel

*(See the minutes of this subcommittee for more details)*

**Approved by the Full Committee**

**White Paper**

Motor Fuel Tax Calculation Methods – Adjustable Rates

**Other Business**

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

Training Subcommittee:

FTC will provide at least two courses each year

Communications Subcommittee

The Council has established a website [www.fueltaxcouncil.com](http://www.fueltaxcouncil.com)

Uniform Reporting

Ontario is moving forward with E-Filing in spring 2010, they are the only Province at this time.

**Cindy Anders-Robb**, FTA requested that all minutes from this meeting and the agenda for the April 2010 be submitted by February 28, 2010.

**Marcia Leichner and Bob Donnellan** again requested for any ideas for presentations.

**New Business**

No new business

**Next Meeting**

The next Uniformity Committee meetings are scheduled as follows:

April 21-22, 2010 – Oklahoma City, Oklahoma

September 10-11, 2010 – Helena, Montana

The meeting was adjourned.

# FTA UNIFORMITY COMMITTEE

Austin, Texas

14-Jan-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
	Alderman, Donna	North Carolina Dept of Revenue	919-733-8214	919-733-8654	<a href="mailto:donna.alderman@dornrc.com">donna.alderman@dornrc.com</a>
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	<a href="mailto:gregory.a.anderson@conocophillips.com">gregory.a.anderson@conocophillips.com</a>
XX	Bock, Maureen	OR Dept of Transportation	503-378-2934		<a href="mailto:maureen.bock@state.or.us">maureen.bock@state.or.us</a>
	Bonaccorso, Shirley	Louisiana Dept of Revenue	225-219-2690	225-219-2692	<a href="mailto:shirley.bonaccorso@la.gov">shirley.bonaccorso@la.gov</a>
	Brady, Kethleen	North Dakota Tax Commission	701-328-3382	701-326-1942	<a href="mailto:kbrady@nd.gov">kbrady@nd.gov</a>
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	<a href="mailto:allison.brown@dornrc.com">allison.brown@dornrc.com</a>
XX	Bruce, Mal	Canadian Fuel Tax Council	403-355-4497		<a href="mailto:malcolm.bruce@gov.ab.ca">malcolm.bruce@gov.ab.ca</a>
	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	<a href="mailto:bulloct@sctax.org">bulloct@sctax.org</a>
XX	Burdick, Doug	Fuel Quest/ZyTax	850-294-0084		doug.burdick@Zytax.com
XX	Cabla, Natalie	Exxon Mobil Corporation	713-431-2726		<a href="mailto:natalie.m.cabla@exxonmobil.com">natalie.m.cabla@exxonmobil.com</a>
XX	Cano, Martin	Texas Comptroller of Public Accounts	713-426-8288	713-863-9125	<a href="mailto:martin.cano@cpa.state.tx.us">martin.cano@cpa.state.tx.us</a>
XX	Cleary, Rosemary	CT Dept of Revenue	860-541-3226	860-541-7698	<a href="mailto:rosemary.cleary@po.state.ct.us">rosemary.cleary@po.state.ct.us</a>
	Crago, Jack	PA Dept of Revenue	717-783-9191	717-787-7471	<a href="mailto:ecragoiii@state.pa.us">ecragoiii@state.pa.us</a>
	Crowley, Mary	PA Dept of Revenue	717-783-2518	717-787-6261	<a href="mailto:mcrowley@state.pa.us">mcrowley@state.pa.us</a>
XX	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	<a href="mailto:michael.dougherty@dot.gov">michael.dougherty@dot.gov</a>



# FTA UNIFORMITY COMMITTEE

Austin, Texas

14-Jan-10

Present?	Name	State/Company	Phone	Fax	Email Address
XX	Dudek, Sabrina	NuStar Energy LP	210-918-3654	210-918-5466	<a href="mailto:sabrina.dudek@nustarenergy.com">sabrina.dudek@nustarenergy.com</a>
	Farish, Dan	Murphy Oil USA Inc	870-864-6466	870-881-6675	<a href="mailto:dan_farish@murphyoilcorp.com">dan_farish@murphyoilcorp.com</a>
	Feletto, Lou	CA Board of Equilization	916-323-9401		<a href="mailto:lou.feletto@boe.ca.gov">lou.feletto@boe.ca.gov</a>
	Fitzgerald, Julian Sr.	North Carolina Dept of Revenue	919-733-8200	919-733-8654	<a href="mailto:julian.fitzgerald@dorn.com">julian.fitzgerald@dorn.com</a>
	Fitzgerald, Scott	Iowa Department of Revenue	515-242-6033		<a href="mailto:scott.fitzgerald@iowa.gov">scott.fitzgerald@iowa.gov</a>
	Gast, Keith	MO Dept of Revenue	573-751-5902	573-522-1720	<a href="mailto:keith_gast@mail.dor.state.mo.us">keith_gast@mail.dor.state.mo.us</a>
XX	Gilson, Cheryl	ZyTax	920-617-7626		<a href="mailto:cheryl.gilson@zytax.com">cheryl.gilson@zytax.com</a>
	Gonzales, Lee	Florida Department of Revenue	850-488-7268		<a href="mailto:gonzalee@dor.state.fl.us">gonzalee@dor.state.fl.us</a>
	Gostovich, Sharon	Wyoming Dept of Transportation	307-777-4774	307-777-4769	<a href="mailto:sharon.gostovich@dot.state.wy.us">sharon.gostovich@dot.state.wy.us</a>
	Grammer, Michael	Kentucky Dept of Revenue	502-564-1234	502-564-2906	<a href="mailto:michael.grammer@ky.gov">michael.grammer@ky.gov</a>
	Gray, Bill	Sinclair Oil Corporation	801-524-2887	801-382-1434	<a href="mailto:bgray@sinclairoil.com">bgray@sinclairoil.com</a>
	Griffiths, Jack	NJ Division of Taxation	609-584-4333		<a href="mailto:jack.griffiths@treas.state.nj.us">jack.griffiths@treas.state.nj.us</a>
	Grigsby, Ray	Tennessee Dept of Revenue	615-532-6914	615-741-5319	<a href="mailto:ray.grigsby@state.tn.us">ray.grigsby@state.tn.us</a>
	Grimm, Ray	ACS Government Solutions	608-837-6386	608-837-6586	<a href="mailto:ray.grimm@acs-inc.com">ray.grimm@acs-inc.com</a>
	Hales, Frank	Utah State Tax Commission	801-297-4638	801-297-4799	<a href="mailto:fhales@tax.state.ut.us">fhales@tax.state.ut.us</a>
	Halubka, Tracy	MT Dept of Transportation	406-444-0806	406-444-6032	<a href="mailto:thalubka@mt.GOV">thalubka@mt.GOV</a>
	Harrell, Michael	DE Dept of Transportation	302-744-2730	302-739-6299	<a href="mailto:michael.harrell@state.de.us">michael.harrell@state.de.us</a>
	Hay, Dina	California Board of Equalization	909-680-6812	909-680-6831	<a href="mailto:dhay@boe.ca.gov">dhay@boe.ca.gov</a>
	Hennig, Drew	Fuel Quest/ZyTax	210-643-1946		<a href="mailto:dhennig@zytax.com">dhennig@zytax.com</a>
	Herrera, Anita	OTC Legal	202-349-1677	202-521-4026	<a href="mailto:aherrera@otclega.com">aherrera@otclega.com</a>
	Hernandez, David	Valero Energy	210-345-2127	210-345-2225	<a href="mailto:david.hernandez@valero.com">david.hernandez@valero.com</a>
	Hidgon, George	Mississippi Tax Commission	601-923-7151	601-923-7165	<a href="mailto:ghidgon@mstc.state.ms.us">ghidgon@mstc.state.ms.us</a>
	Hill, Angie	Michigan Department of Treasury, Motor Fuel Division	517-636-4711	517-636-4593	<a href="mailto:hilla@michigan.gov">hilla@michigan.gov</a>

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Austin, Texas

14-Jan-10

Present?	Name	State/Company	Phone	Fax	Email Address
	Hohl, Stan	NECS	812-634-1413	812-482-1598	shohl@necsfueltaxes.com
<b>XX</b>	Holland, Gene	ConocoPhillips	918-661-4035	918-661-7833	<a href="mailto:gene.p.holland@conocophillips.com">gene.p.holland@conocophillips.com</a>
	Hood, Sandra	Exxon Mobil Corporation	713-431-2774		<a href="mailto:sandra.a.hood@exxonmobil.com">sandra.a.hood@exxonmobil.com</a>
	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
	Ice, Wilda	West Virginia Dept of Tax & Revenue	304-558-8533	304-558-8526	<a href="mailto:wilda.b.ice@tax.state.wv.us">wilda.b.ice@tax.state.wv.us</a>
	Idleman, S. Paulette	WV State Tax Dept	304-558-8533	304-558-8526	<a href="mailto:sidleman@tax.state.wv.us">sidleman@tax.state.wv.us</a>
	Jones, Kim	Kansas Department of Revenue	785-296-3500		<a href="mailto:kimberly_jones@kdor.state.ks.us">kimberly_jones@kdor.state.ks.us</a>
	Johnson, Bruce	WV State Tax Dept	304-558-8533	304-558-8526	<a href="mailto:bjohnson@tax.state.wv.us">bjohnson@tax.state.wv.us</a>
	Johnson, James	California Board of Equalization	916-445-1859		jjohnson@boe.ca.gov
	Keel, June	Colonial Oil Industries	912-443-6594	912-235-3868	<a href="mailto:jkeel@colonialgroupinc.com">jkeel@colonialgroupinc.com</a>
	Knoles, Trent	Illinois Dept of Revenue	217-785-2645	217-785-0692	<a href="mailto:TRENT.KNOLES@ILLINOIS.GOV">TRENT.KNOLES@ILLINOIS.GOV</a>
	Kron, bill	Mississippi Tax Commission	601-923-7152	601-923-7168	<a href="mailto:bkron@mstc.state.ms.us">bkron@mstc.state.ms.us</a>
	Lagunas, Manuel	AZ DOT	602-712-7626		<a href="mailto:mlagunas@azdot.gov">mlagunas@azdot.gov</a>
	Lasecka, Martin	Wisconsin Department of Revenue	608-261-1913	608-261-7049	mlasecki@dor.state.wi.us
	Legaspi-Seils, Melody	Alliance Energy LLC	203-315-7188	203-488-6069	<a href="mailto:mlegaspi-seils@allianceenergy.com">mlegaspi-seils@allianceenergy.com</a>
<b>XX</b>	Leichner, Marcia	Nebraska Department of Revenue	402-595-2013	402-595-1041	<a href="mailto:marcia.leichner@nebraska.gov">marcia.leichner@nebraska.gov</a>
	Levasseur, Marc	Rhode Island Division of Taxation	401-222-2953	401-222-6314	<a href="mailto:mlevasseur@tax.state.ri.us">mlevasseur@tax.state.ri.us</a>
	Lietz, Dawn	Nevada Dept of Motor Vehicles	775-684-4626	775-684-4619	<a href="mailto:dlietz@dmv.state.nv.us">dlietz@dmv.state.nv.us</a>
<b>XX</b>	Little, Rich	IRS	213-576-3837	213-576-3731	richard.a.little@irs.gov
<b>XX</b>	Louie, Scott	Chevron Corporation	925-827-6286		<a href="mailto:scottlouie@chevron.com">scottlouie@chevron.com</a>
	McClain, Shanda	Louisiana Dept of Revenue	225-219-2780	225-219-2759	<a href="mailto:shanda.mcclain@la.gov">shanda.mcclain@la.gov</a>
	McInerney, Bill	WY Dept of Audit	307-777-6460	307-777-5642	<a href="mailto:bmcinerney@wyaudit.state.wy.us">bmcinerney@wyaudit.state.wy.us</a>

# FTA UNIFORMITY COMMITTEE

Austin, Texas

14-Jan-10

Present?	Name	State/Company	Phone	Fax	Email Address
	McKee, Kathy	Marathon Petroluem	419-421-3305	419-421-4590	<a href="mailto:klmckee@marathonpetroleum.com">klmckee@marathonpetroleum.com</a>
<b>XX</b>	Martin, Edie	Kansas Department of Revenue	785-296-5327	785-296-4993	<a href="mailto:edie_martin@kdor.state.ks.us">edie_martin@kdor.state.ks.us</a>
	Marr, Rollie	Illinois Dept of Revenue	217-785-2645	217-785-0692	<a href="mailto:roland.marr@illinois.gov">roland.marr@illinois.gov</a>
<b>XX</b>	Mongold, Cindy	Kansas Department of Revenue	785-296-7048	785-296-4993	<a href="mailto:cindy_mongold@kdor.state.ks.us">cindy_mongold@kdor.state.ks.us</a>
<b>XX</b>	Neeck, Jeremy	Minnesota Department of Revenue	507-523-030	507-523-1030	<a href="mailto:jeremy.neeck@state.mn.us">jeremy.neeck@state.mn.us</a>
	Nutter, Stephen	Virginia Dept of Motor Vehicles	804-367-1438	804-387-1342	<a href="mailto:stephen.nutter@dmv.virginia.gov">stephen.nutter@dmv.virginia.gov</a>
	Padon, Jodi	Plains Marketing L.P.	713-646-4204	713-646-4216	<a href="mailto:jmpadon@paalp.com">jmpadon@paalp.com</a>
	Panza, John	NC DOR-Motor Fuels	919-733-8202	919-733-8654	<a href="mailto:john.panza@ncmail.net">john.panza@ncmail.net</a>
<b>XX</b>	Papandrea, Marc	CT Dept of Revenue	860-541-3228	860-541-7698	<a href="mailto:marc.papandrea@po.state.ct.us">marc.papandrea@po.state.ct.us</a>
<b>XX</b>	Player, Carol	South Carolina Dept of Revenue	803-898-5911	803-898-5811	<a href="mailto:playerc@sctax.org">playerc@sctax.org</a>
<b>XX</b>	Reed, David	TX Comptroller of Public Accts	512-463-6056	512-475-0900	<a href="mailto:david.reed@cpa.state.tx.us">david.reed@cpa.state.tx.us</a>
<b>XX</b>	Reinauer, Dean	Reinauer Transportation	718-816-8167 x 410	718-876-5183	<a href="mailto:deanr@reinauer.com">deanr@reinauer.com</a>
	Retz, David	Chevron Corporation	925-827-6395	925-827-7572	<a href="mailto:dret@chevrontexaco.com">dret@chevrontexaco.com</a>
<b>XX</b>	Rhoads, Ray	Kansas Department of Revenue	785-296-4011	785-296-8602	<a href="mailto:ray_rhoads@kdor.state.ks.us">ray_rhoads@kdor.state.ks.us</a>
	Serafino, Brian	Chevron Corporation	925-827-7071		<a href="mailto:brian.serafino@chevron.com">brian.serafino@chevron.com</a>
	Steffens, Peter	Florida Department of Revenue	850-922-2674	850-922-8426	<a href="mailto:steffenp@dor.state.fl.us">steffenp@dor.state.fl.us</a>
	Thede, Dale	IA Department of Revenue	515-281-3766	515-281-3756	<a href="mailto:dale.thede@idrf.state.ia.us">dale.thede@idrf.state.ia.us</a>
<b>XX</b>	Templin, Sharon	Shell Oil Company	713-241-2246	713-241-2162	<a href="mailto:sharon.templin@shell.com">sharon.templin@shell.com</a>
	Thomas, Gerald	ARCO	213-486-2721	213-486-0760	<a href="mailto:Gthomas@mail.arco.com">Gthomas@mail.arco.com</a>
	Thompson, John	Marathon Petroleum	419-421-2361	419-421-8420	<a href="mailto:jdtompson@marathonpetroleum.com">jdtompson@marathonpetroleum.com</a>
	Travis, Ron	Exxon Mobil Corporation	713-431-2897		<a href="mailto:ronald.e.travis@exxonmobil.com">ronald.e.travis@exxonmobil.com</a>
	Turner, Bob	Montana Department of Transportation	406-444-7672	406-444-6032	<a href="mailto:boturner@mt.gov">boturner@mt.gov</a>
	Ulm, Chuck	Comptroller of Maryland	410-260-7278	410-974-5564	<a href="mailto:culm@comp.state.md.us">culm@comp.state.md.us</a>

# FTA UNIFORMITY COMMITTEE

Austin, Texas

14-Jan-10

Present?	Name	State/Company	Phone	Fax	Email Address
	Vicini, MaryAnn	State of Michigan	517-636-4415		<a href="mailto:vicinim1@michigan.gov">vicinim1@michigan.gov</a>
	Watley, Ray	Nevada Dept of Motor Vehicles	775-684-4636	775-684-4636	<a href="mailto:rwatley@dmv.state.nv.us">rwatley@dmv.state.nv.us</a>
	Watson, Liz	NC Department of Revenue	919-715-0716	919-733-8654	<a href="mailto:lizzie.watson@dornc.com">lizzie.watson@dornc.com</a>
	Werner, Carol	AZ DOT	480-712-4337		<a href="mailto:cwerner@azdot.gov">cwerner@azdot.gov</a>
<b>XX</b>	West, Tammy	Virginia Dept of Motor Vehicles	804-367-0883	804-367-1123	<a href="mailto:Tammy.West@dmv.virginia.gov">Tammy.West@dmv.virginia.gov</a>
	Whaley, Stan	Florida Department of Revenue	850-488-3532		<a href="mailto:whaleys@dor.state.fl.us">whaleys@dor.state.fl.us</a>
<b>XX</b>	Wisneski, Herman	Minnesota Department of Revenue	218-825-2139	218-825-2139	<a href="mailto:herman.wisneski@state.mn.us">herman.wisneski@state.mn.us</a>
	Wissink, Darrell	Nebraska Department of Revenue	402-471-5812	402-471-5607	<a href="mailto:darrell.wissink@rev.ne.gov">darrell.wissink@rev.ne.gov</a>
	Zahn, Jan	Exxon Mobil Corporation	713-656-5393	713-656-7502	<a href="mailto:janet.l.zahn@exxonmobil.com">janet.l.zahn@exxonmobil.com</a>
	Zimmerman, Mark	AZ DOT	602-712-6897		<a href="mailto:mzimmerman@azdot.gov">mzimmerman@azdot.gov</a>
	Zion, Stuart	Colorado Dept of Revenue	303-205-8211 ext 6867	303-205-8215	<a href="mailto:szion@spike.dor.state.co.us">szion@spike.dor.state.co.us</a>
	Zwettler, Charles	Wisconsin Department of Revenue	608-261-8985	608-261-7049	<a href="mailto:czwettle@dor.state.wi.us">czwettle@dor.state.wi.us</a>
	<b><u>IF YOU ARE NOT</u></b>	<b><u>ON THIS LIST, PLEASE</u></b>	<b><u>FILL OUT BEHIND</u></b>	<b><u>THE ORANGE</u></b>	<b><u>TAB</u></b>

**COMMUNICATION & COORDINATION SUBCOMMITTEE  
AGENDA – WEDNESDAY, APRIL 21, 2010  
OKLAHOMA CITY, OKLAHOMA**

1. WELCOME
2. APPROVAL OF MINUTES FROM THE JANUARY 13, 2010 MEETING.
3. DISTRIBUTE THE LATEST EDITION OF THE UNIFORMER – CINDY ANDERS-ROBB, FEDERATION OF TAX ADMINISTRATORS
4. BILL OF LADING PROJECT-HERMAN WISNESKI-STATE OF MINNESOTA.
5. DRAFT OF THE ADDITION TO THE MODEL LEGISLATION CHECKLIST FOR POINTS OF TAXATION THAT WAS SUBMITTED BY BILL GRAY-SINCLAIR OIL.
6. DISCUSS THE BOOKLET FOR POINTS OF TAXATION, TAX RATES, ALTERNATIVE FUELS AND DIVERSIONS-
7. DISCUSS DEFINITIONS FOR SHIPPING DOCUMENT, VOYAGE NUMBER, RACING FUEL AND RENEWABLE FUEL.
8. OLD BUSINESS
9. NEW BUSINESS
10. NEXT MEETING WILL BE IN HELENA, MONTANA.

**FTA MOTOR FUEL UNIFORMITY COMMITTEE  
COMMUNICATION & COORDINATION SUBCOMMITTEE  
AUSTIN, TEXAS  
JANUARY 13, 2010**

**MINUTES**

The Communication & Coordination Subcommittee met on Wednesday, January 13, 2010. 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 22 attendees present.

The minutes from the September 18, 2009 meeting were approved.

The latest edition of the Uniformer (January, 2010 copy) was distributed. The deadline for submission of articles to be included in the January 2010 Uniformer is February 28, 2010.

**General**

The Peter Steffens-State of Florida and Carol Player-State of South Carolina presented the subcommittee with an updated draft of a white paper document on price (tax) indexing, sales tax & prepayment of sales tax on motor fuel. The subcommittee members and the full Uniformity Committee approved the document. The document will be added to the 2010 Uniformity Book in the white paper document section.

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 looked at the definitions/examples that Bill Gray submitted and the definitions/examples will be inserted into the Model Legislation-Points of Taxation and will be discussed by the subcommittee members at the next meeting in April, 2010.

The Steering Committee has asked that the subcommittee make one big booklet that contains the following:

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

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

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

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

The Canadians are looking for a definition for Racing Fuel. Also need definitions for Renewable Fuel and Voyage Number. Several states indicated that they would send me the definitions that they current use and then the subcommittee will work on this at the next meeting in April, 2010.

Wilda Ice, National Chair has requested that this subcommittee relook at the Uniform Bill of Lading document. The subcommittee members discussed this again and Herman Wisneski-State of Minnesota is going to send out a questionnaire to the states’ concerning what they require or would like to see on a bill of lading. The subcommittee will then look at these responses and instead of trying to do a Uniform Bill of Lading, maybe do a White Paper Document or Best Practice for Bills of Ladings (will also include electronic bill of ladings in the document).

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

The next meeting will be on Wednesday, April 21, 2010 in Oklahoma City, OK.

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



## Meeting Agenda and Minutes

<b>Type of Meeting</b>	FTA – Forms Sub-committee
<b>Date</b>	April 21 <sup>st</sup> and April 22 <sup>nd</sup> - 2010
<b>Venue</b>	Oklahoma City, OK
<b>Start Time</b>	8:00 am

### Agenda:

No.	Topic(s)	Update Provided (Yes/No)
1	Introduction	Scott Louie/ Lee Gonzalez
2	Review of Minutes (May of 2009)	Scott Louie/ Lee Gonzalez
3	Old Business <ol style="list-style-type: none"> <li>1) Uniformity Guide Updates - Review proposed corrections to the uniformity guide (Common and Contract Petroleum Products Carrier Report). Discussion required on adding information specific to tracking movements of fuel by barge, rail, and inventory shifts within the same company.</li> <li>2) Producers &amp; Manufacturers Report (Alternative Fuel) – Review existing producer reports (states) for uniformity. States with uniform reports will be included as examples in the uniformity guide.</li> <li>3) IRS Product Code Changes</li> </ol>	Cindy Mongold  Cindy Mongold/ Lee Gonzalez  Rich Little
4	New Business <ol style="list-style-type: none"> <li>1) Discussion of proposed changes to the Combined Supplier's, Common or Contract Carrier's, and Terminal Operator's Report.</li> </ol>	Lee Gonzalez
5	Recap and Adjournment	Scott Louie/ Lee Gonzalez

### Meeting Minutes:

No.	Discussion item	Meeting Minutes
1		
2		
3		

### 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				

Target date for next meeting: April 21st and 22nd, 2010





**Forms Sub-committee Agenda**

01/13/2010

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## Meeting Agenda and Minutes

<b>Type of Meeting</b>	FTA – Forms Sub-committee
<b>Date</b>	January 13 <sup>th</sup> and September 14 <sup>th</sup> - 2010
<b>Venue</b>	Austin, TX
<b>Start Time</b>	8:00 am

**Agenda:**

No.	Topic(s)	Update Provided (Yes/No)
1	Introduction	Scott Louie (Chevron)
2	Review of Minutes (May of 2009)	Scott Louie (Chevron)
3	Old Business 1) Uniformity Guide Updates - Review proposed corrections to the uniformity guide (Distributor Fuel Tax Report). 2) Producers & Manufacturers Report (Alternative Fuel) – Review proposed language for insertion into the uniformity guide.	Cindy Mongold  Scott Louie
4	New Business	
5	Recap and Adjournment	Scott Louie

**Meeting Minutes:**

No.	Discussion item	Meeting Minutes
1	Uniformity Book	Distributor Fuel Tax Report – Cindy Mongold provided handouts of proposed changes. Final review and approval
2	Combined Supplier, transporter, terminal report	Discussion on adding a summary to the guide
3	Producer's Report	Summary verbiage to be added to Uniformity book discussed, Lee Gonzalez called for additional information. Discussion of changing verbiage to include renewable biodiesel. Discussion of providing definition of renewable biodiesel. Lee had compiled samples of producer forms from states that use them. It was agreed the samples would be sent to the Forms group, which would then review for uniformity. A list of states with uniform producer's reports would be included in the Uniformity guide.
4	Retailer Report	Cindy Mongold provided handouts of Retailer Report and proposed changes. Suggestion to add space to list product code for 'Other' section. With that change, the modifications were approved.
5	Bulk Dealer Report	Cindy Mongold provided handouts of Bulk Dealer report with suggested changes. Noted that revised date for all forms will be updated in uniformity book. The modifications were approved as with minor modification to change references of 'State' to 'you may want' to 'it may want'.
6	Common and Contract Petroleum Products Carrier Report	Cindy Mongold provided handouts of carrier report with suggested revisions. Discussion of adding additional verbiage to include barge and rail carriers to broaden usage. May need to identify inventory shifts – moving fuel from one location to another, but within a company - will solicit input and re-visit at a future meeting.



**Forms Sub-committee Agenda**

01/13/2010

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No.	Discussion item	Meeting Minutes
7	California new Schedule code	<p>Scott Louis discussed California's schedule 3X request. Request is to change the description of schedule code 3X, with new schedule code 3Y requested. Tentatively assigned in forms conference call.</p> <p>Schedule 3X Description change:            From 'Imports below the terminal rack' to 'Imports below the terminal rack subject to tax'            New Schedule Assigned:            3Y Imports below the terminal rack not subject to tax</p> <p>Approved.</p>
8	IRS Product Code revisions	Rich Little provided an update; for the time being the existing FTA product codes will be used.

**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				

**Target date for next meeting: April 21st and 22nd, 2010**

Minutes of January 2010 Compliance Sub-Committee

January 13, 2009

Austin, TX

Jeremy Neeck, State Co-Chair (MN)

Sharon Templin, Industry Co-Chair (Shell)

The Meeting was called to order at 2:30pm by State Co-Chair Jeremy Neeck, Introductions were made by the 23 members present including 8 from industry, a representative from the IRS, a representative from the Canadian Fuel Tax Council, 12 state representatives and the representative from the FTA.

The minutes from the September 2009 meeting at Oklahoma City, OK were read and approved.

The past training sessions and the upcoming sessions were discussed. There was an advanced training class held in Raleigh, NC, October 18-22, 2009. There were 18 in attendance.

There will be an advanced fraud class going to be held January 24-28, 2010 in Austin, TX.

There will be a motor fuel tax basic training held August 1-5, 2010 in Portsmouth, VA.

There will be a motor fuel tax advance training held August 22-26, 2010 in Savannah, GA.

Jeremy Neeck (MN) handed out the dyed fuel statistics spreadsheet. The information on the sheet was reviewed with the group. Cindy Anders-Robb asked if we could add information to what is being collected. She would like to see if we could add types of vehicles violations are being found in and also if we could capture type of industry violations are being found in.

Doug Burdick, Zytax, who was working on a biodiesel and ethanol taxability guide from the meeting in Oklahoma City, updated us that this project is going to be included with a project with the Communications Sub-Committee.

Natalie Cabla, Exxon-Mobil, gave an update on a biodiesel matrix that Debbie Compton with Exxon has been working on and this too is going to be incorporated with the project that Communications Sub-Committee is working on.

Rich Little, IRS, gave an update on compliance issues that the IRS is currently dealing with; Renewable Diesel Fuel, how to handle and a possible 637 change. Black Liquor (byproduct of paper milling) credit, will it continue, will the law change, and in 2009 \$6 billion had been refunded and was not expected. Blend stock issues, and dealings with exemption certificates.

Missouri sent out a listserve about environmental fees and the US Gov't and how states handle them. Few states responded to the listserve but the results were discussed. Doug Burdick informed the group that there is a yearly publication from the US Gov't with all the states guidelines on taxation of fuel products to them. Doug forwarded the publication to Jeremy Neeck and he has it available to others if needed. The name of the publication is: Compilation of United States Fuel Taxes, Inspection Fees and Environmental Taxes and Fees.

Jack Crago, PA, supplied information to the committee on an export project that PA has started in effort to share export information between States and Canadian Provinces. Handouts were distributed about the project and there was some discussion about it and its current successes.

Jeremy Neeck, MN, asked the group for topics that the Compliance Sub-Committee want to work on for the year. Greg Anderson, Conoco-Phillips, asked about the elimination of exemption certificates (i.e. NY) companies are having issues with strict requirements. Bob Donnellan, Global Companies, is going to try and contact the NY Petroleum Marketers Association to get help on this issue and possibly have them attend the NE Regional meeting to discuss this issue.

The meeting was adjourned.

Next meeting is April 21-22 in Oklahoma City, OK.

## Meeting Minutes

<b>Type of Meeting</b>	FTA – E-Commerce Sub-committee
<b>Date</b>	January 13 & 14, 2010
<b>Venue</b>	Austin, TX
<b>Start Time</b>	8:00 am

**Agenda:**

No.	Topic(s)	Update Provided (Yes/No)
1	Introduction <ul style="list-style-type: none"> <li>• Attendance: 28</li> </ul> EDI/EC Implementation Review Team Attendees – Gene Holland, Cheryl Gilson, Ray Rhoads, Traci Bullock	Traci Bullock
2	Review of Minutes (September, 2009) <ul style="list-style-type: none"> <li>• Minutes of September, 2009 accepted</li> </ul>	Gene Holland
3	Old Business <ol style="list-style-type: none"> <li>1) <b>EDI Guide &amp; Updates</b></li> <li>2) <b>XML Schema</b></li> <li>3) <b>EC Survey</b></li> <li>4) <b>ExStars User Group</b></li> </ol>	Traci Bullock Cheryl Gilson Ray Rhoads Edie Martin
4	New Business	Team

**Meeting Minutes:**

No.	Discussion item	Meeting Minutes
1	<b>California Request/EDI Guide</b>	Jet Fuel Dealer Report Code received conditional approval via. November, 2009 conference call. Will need formal approval from full committee in April, 2010.
2	<b>XML Schema</b>	Update by Cheryl Gilson. Utah XML to be in development by April, 2010. Conference call between Utah and E-Commerce subcommittee to be set up regarding Utah issues.
3	<b>ExStars User Group</b>	Update by Edie Martin of the 4030 Data Review Analysis. 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.
4	<b>EC Survey</b>	Ray Rhodes presented the 2009/2010 survey results.
5	<b>ExStars Update</b>	Rich Little gave an IRS update regarding product codes. At this time, the product codes will not be changed.

**Target date for next meeting: April 21st and 22nd, 2010**