

# FTA MOTOR FUEL UNIFORMITY COMMITTEE

Austin, Texas

January 27, 2011

## Minutes

The FTA Motor Fuel Tax Section Uniformity Committee met at the Austin Marriott North in Austin, Texas on January 27, 2011. Sharon Gostovich (WY) Uniformity State Chair called the meeting to order. Twenty-nine (29) were in attendance. (See attached list of attendees)

## Minutes

The minutes of the September 2010 Uniformity Committee meeting in Helena Montana were approved.

## Presentation

No presentations

## Uniformity Chairs

State Co-Chair Sharon Gostovich – State of Wyoming  
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-four (24) in attendance. The committee discussed:

### **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. ExSTARS Training is being looked at for 2011 along with the use of the ExTOLE system.

### **Dyed Diesel Stats**

The dyed fuel statistics were reviewed and the violation rate is very similar to that of 2009.

### **Old Projects**

**Elimination of NY Exemption Certificates** -- NY is exploring the use of summary certificates instead of certificates for each transaction.

**Dyed fuel used in Canadian vehicles coming into the USA** – The IRS has come out with a new ruling for dyed diesel fuel purchased in Canada. The IRS will not bill on dyed fuel violations if the driver can prove that the fuel was purchased in Canada.

**Automotive Manufacturers** being licensed to pay tax on the fuel in new cars shipped into the State for sale was only an issue for the states that have production facilities.

**Electric Vehicles** and how we should tax them was discussed. The committee is looking into different options.

### **New Projects**

Expanding the Dyed Fuel Stats report.

“G” Diesel – LNG enriched diesel.

How do we handle dealing with companies that have moved service “offshore”?

Best practices for “Virtual Audits”.

What are the airports doing with “Stale Fuel”?

How do we track fuel leaving Military locations once it fails spec?

*(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 thirty (30) in attendance with two (2) by phone. The subcommittee discussed the following:

#### **Product Code**

Utah retracted their request.

#### **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.

#### **Uniformity Book**

A suggestion was made to include all three gallon fields (net, gross, billed) with checkbox for states to indicate which gallon types to report.

#### **Industry Updates**

New Jersey tax at the rack legislation produced new forms with unique pages for each schedule code. The committee will contact New Jersey for copies of their forms to review.

#### **Late Loads**

Discussion on how different States treat late loads.

#### **Rail Car Loads**

Discussion on how to report ethanol or biodiesel that is being transported on unit trains whether each individual car should be reported separately or one transaction should be reported for the entire trainload.

#### **Volunteers**

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

The **Electronic Commerce Subcommittee** Gene Holland (ConocoPhillips) reported there were thirty (30) in attendance with two (2) by phone. The subcommittee discussed the following:

#### **ExSTARS User Group**

The IRS decided to do away with the ref segment that has created confusion regarding safeguard provisions allow states to access ExSTARS data. When the

new Pub 3536 system goes into effect the LOA on file will control access. New LOA's will not be required for the new system.

### **EC Survey**

The EDI survey conducted in December 2010 was presented for review.

### **ExSTARS/IRS Update**

Gateway upgrade will occur at the end of February 2011. In the new system (Pub 3536), April 2011 transactions filed in May, will not be rejected for missing barge number and ship numbers. May 2011 filings for April transactions may be pushed back if they do not have everyone on board. 720 CF has been postponed again. It could be October 2011 but more like the end of year. Refinery reporting is not under construction. IRS is finalizing a list of Refinery Control Number's and working on BioDiesel/Renewable Diesel and Ethanol production facility Control Number's.

### **XML Schema**

A presentation on FTA TIGERS group included a history of TIGERS and a detailed explanation of their work with XML.

### **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.

### **Import/Export**

Preparing a letter to the States regarding export information.

### **Volunteers**

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

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

The **Communication and Coordination Subcommittee** Christy Dixon (OK) reported that twenty-four (24) were in attendance. The subcommittee discussed the following and the January 2011 *Uniformer* was passed out. (See minutes for the publication)

**The Taxation-Diversion-Alternative Fuels Booklet** questionnaire has been sent out to the States and should be completed and available for the April meeting.

### **Definitions**

Document Number (still working on this)

Racing Fuel (Approved)

### **Uniform Bill of Lading Project**

The committee is working on a white paper document.

### **Native American Survey Update**

The committee is working on this booklet for distribution at the Annual meeting in September.

### **MOU Update**

The committee is working on a draft MOU for States to sign.

### **Buy/Sell Agreement**

The committee is working on a section for the Model Legislation section of the Uniformity booklet.

### **Information Exchange Agreement**

The committee is working on a section for the Model Legislation section of the Uniformity Booklet.

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

### **Approved by the Full Committee**

### **Definitions**

**Racing Fuel** – An accountable product, generally leaded gasoline of one hundred and five octane or more, for off-highway use in competition vehicles, e.g., race cars, snowmobiles and motorcycles (excludes aircraft).

### **Other Business**

#### **Canadian update**

At the Canadian Fuel Tax Council meeting in October, the glossary of definitions was approved. The Council is currently working on Standardize lost in inventory along with putting a binder together on how the industries systems work for audit. The Canadian Fuel Tax Council website has been completed. [www.fueltaxcouncil.com](http://www.fueltaxcouncil.com)

#### **IRS Update**

Credit for bio diesel was reestablish in December and it was retroactive to 2010, they will be getting the 1.00 per gallon, paper mills will not be getting the credit. Splash and dash was eliminated in 2009.

### **New Business**

#### **Grants**

Discussion of the new administration in most States might not let anyone travel if the States do not receive the grants from the FHWA.

#### **Presentation**

ExTOLE/ExSTARS training. Decided to have a presentation on ExTOLE for next meeting.

#### **Annual Meeting**

Bob Donnellan talked again about the annual meeting. If anyone has a presentation for the Annual meeting, please get back to Bob or Rosemary

#### **Updates**

Each State present gave an update of what legislation has been introduced.

### **Next Meeting**

Next meeting we will have a presentation on the ExTOLE system.

The next Uniformity Committee meetings are scheduled as follows:

April 27-28, 2011 – Oklahoma City, OK

January 27-28, 2012 – Portsmouth, VA

The meeting was adjourned.

**COMMUNICATION & COORDINATION SUBCOMMITTEE  
TENTATIVE AGENDA – WEDNESDAY, APRIL 27, 2011  
OKLAHOMA CITY, OKLAHOMA**

1. WELCOME
2. APPROVAL OF MINUTES FROM THE JANUARY 26, 2011 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 DRAFT OF MODEL LEGISLATION FOR BUY/SELL AGREEMENTS AND DEFINITION FOR BUY/SELL AGREEMENT-GREG ANDERSON-CONOCO-PHILLIPS INFORMATION ON STATE EXCHANGE
6. DISCUSS DEFINITIONS FOR DOCUMENT NUMBER.
7. DISCUSS INFORMATION TO BE ADDED TO MODEL LEGISLATION CONCERNING INFORMATION EXCHANGE AGREEMENTS. EDIE MARTIN AND SHARON GOSTOVICH.
8. DISCUSS DRAFT OF MOTOR FUELS TAX SECTION MOU. CINDY ANDERS-ROBB, ROSEMARY CLEARY, EDIE MARTIN, SHARON GOSTOVICH AND MARCIA LEICHER.
9. CANADIAN DEFINITIONS-THE CANADIANS HAVE ADDED OR REVISED SOME OF THEIR CURRENT DEFINITIONS. MAL BRUCE WILL PROVIDE A COPY OF THE APPROVED NEW/REVISED DEFINITIONS SO THAT THE UNIFORMITY BOOK CAN BE UPDATED/REVISED.
10. OLD BUSINESS
11. NEW BUSINESS
12. NEXT MEETING WILL BE IN CHARLESTON, WEST VIRGINIA, SEPTEMBER 16, 2011.

COMPLIANCE SUB-COMMITTEE

AGENDA – April 27, 2011

Oklahoma City, OK

1. Welcome
2. Approval of Minutes from January meeting
3. Training Schedule Update
4. Dyed Fuel Stats: Jeremy Neeck
5. IRS Update: Rich Little
6. Old Business:
  - a. Expanding the Dyed Fuel Stats report
  - b. Best practices for “Virtual Audits”
  - c. Polling of states for scanned documents v. original and their laws
  - d. Taxation of Electric Vehicles?
  - e. Airport “stale” fuel issues and taxation
  - f. Sale of “off spec” military fuel
  - g. ExTOLES report: Edie Martin(KS)
7. New Business:
  - a. New projects to work on for 2011
  - b. Open discussion
8. Next Meeting Charleston, WV September 16, 2011

**FTA MOTOR FUEL UNIFORMITY COMMITTEE  
COMMUNICATION & COORDINATION SUBCOMMITTEE  
AUSTIN, TEXAS  
JANUARY 26, 2011**

**MINUTES**

The Communication & Coordination Subcommittee met on Wednesday, January 26, 2011. 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 24 attendees present.

The minutes from the September 10, 2010 meeting were approved.

The latest edition of the Uniformer (January, 2011 copy) was distributed. The deadline for submission of articles to be included in the April, 2011 Uniformer is March 16, 2011.

**General**

The questionnaire for the Taxation-Diversions-Alternative Fuels Booklet was sent to each State this month. The responses will be compiled and should be available at our next meeting in April, 2011.

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

**Racing Fuel (FTA adopted 1-11)** – An accountable product, generally leaded gasoline of one hundred and five octane or more, for off-highway use in competition vehicles, e.g., race cars, snowmobiles and motorcycles (excludes aircraft).

We are still working on a definitions for Document Number. Will need to include Bill of Lading, Manifest and Voyage number in the definition.

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

Jeremy Neeck of Minnesota lead a discussion on the Uniform Bill of Lading project. For Wilda Ice of West Virginia. Herman Wisneski started a draft of a white paper document for Uniform Bill of Ladings. After a lengthy discussion, it was decided that each state needs to send information to Wilda concerning their manifest requirements and also if they have any other items that they would like to have included on a manifest but is not required by their state. Wilda will gather the information from the states and it will be discussed at the next meeting in April, 2011.

The Native American Survey will be sent out to each regional contact person in late April, 2011 so that the survey can be updated ,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 – Southern Region  
Rosemary Cleary – Northeast Region

Cindy Anders-Robb led a discussion concerning the MOU for the Motor Fuels Section. Rosemary Cleary, Edie Martin, Sharon Gostovich and Marcia Leichner will work on drafting a new MOU for the states.

The subcommittee recommended that a definition and be completed for Buy/Sell Agreement and that something be put in Model Legislation concerning Buy/Sell Agreements. Greg Anderson with Conoco-Phillips will draft a definition and language to be put in the Model Legislation Section.

A suggestion was made to put something in the Model Legislation concerning Information Exchange Agreements. Edie Martin, Kansas will draft something for the next meeting in April, 2011.

Mal Bruce stated that the Canadians are adding and making revisions to their current definitions. He said that once all of the new/revised definitions have been approved, he will provide a copy so that the Uniformity Book can be updated.

Cindy Anders-Robb informed the subcommittee that the Symposium on Mileage Base User Fees is being held June 13 and 14, 2011 in Breckenridge, Colorado.

The next meeting will be on Wednesday, April 27, 2011 in Oklahoma City, Oklahoma.

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



**FTA Motor Fuel Tax Uniformity Committee**  
**Electronic Commerce / Forms Subcommittees - Agenda**  
**Oklahoma City, OK**  
**April 27, 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 January 26, 2011**  
**Review of Forms Minutes from January 26, 2011**  
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

**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**  
**TBD**

**2:30 P.M. – 3:30 P.M.**

**XML Update**  
TBD

**3:30 P.M. – 4:00 P.M.**

**New Business**  
Topics for next meeting

**Next Meeting:**

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

## COMPLIANCE SUB-COMMITTEE

Minutes – January 26, 2011

Austin, TX

1. **Welcome** – 24 in attendance: 10 states, 1 FTA, 1 Canadian FTC, 1 IRS, and 11 Industry.
2. **Approval of Minutes from September meeting** – Read and approved
3. **Training Schedule Update**- No classes offered in 2011 unless sponsored by someone. Cindy would like to offer an ExSTARS users class in late 2011 on ExSTARS new version.
4. **Dyed Fuel Stats: Jeremy Neck** – Stats were reviewed as to what was turned in so far for 2010. Violation rate is very similar to that of 2009 at approx 1%. Cindy would like a list of those states that have a program and that are not submitting data to this project.
5. **IRS Update: Rich Little** – Rich presented earlier about ExStars and what is coming in the future for the new version. We discussed issues that we are currently facing with ExSTARS; password problems, no log out button to exit out of ExSTARS, MN asked for Consignee information to be provided in ExSTARS reports (info being reported to ExSTARS but being filtered out when it goes to the reports area.) We were also instructed that all password issues must go through Naomi Bancroft with the IRS.
6. **Old Business:**
  - a. **Elimination of NY Exemption Certificates – Bob Donnellan** – NY is exploring the use of summary certificates and not certificates for each transaction. Done issue.
  - b. **Dyed fuel use in Canadian vehicles coming to the USA** – We discussed that the IRS came out with new rulings for dyed diesel fuel purchased in Canada and that the IRS will not bill on dyed fuel violations if the driver can prove that the fuel was purchased in Canada. Rich would still like the violations sent to the IRS and they will determine if they are going to bill

them out or not. State that have dyed fuel programs will still bill out the violations if vehicles are stopped in the USA and found with dyed fuel in them. Below is the new ruling:

From IRS:

I thought you would be interested in the new way the Federal Gov't is looking at Canadian Fuel. If they have proof that it was placed in the vehicle for use in Canada and not in the US then we will not propose a penalty. See article below printed in the CCH Tax Report.

#### **Dyed Diesel Fuel from Canada Is Not Subject to Penalty**

The penalty under Code Sec. 6715 for using dyed fuel other than for a nontaxable use does not apply to dyed diesel fuel from Canada, which has a dyed fuel program similar to that of the U.S. This is so regardless of whether the dyed fuel is found in the fuel supply tank of: (1) Canadian vehicles with agricultural specialty plates (which identify vehicles that may use dyed diesel fuel under Canada's dyed diesel program), (2) Canadian vehicles with standard plates, or (3) U.S. vehicles with standard plates. Code Sec. 4041(a)(1) imposes a back-up tax on dyed diesel fuel when the fuel is used in a diesel-powered highway vehicle. Under Reg. § 48.4082-4(a)(1), fuel is "used" upon delivery into the fuel supply tank of the engine of the vehicle. Consequently, dyed fuel that is purchased and placed in the fuel supply tank of a diesel-powered vehicle in Canada before being driven over the U.S. border is not "used" in the U.S. for purposes of the penalty. The IRS can, however, require proof that a person is not liable for a penalty that would normally apply in the U.S.

- c. **Automaker fuel export issue** – Discussed and determined that it is only issues in states that have production facilities.
- d. **Taxation of Electric Vehicles** – With electric car availability becoming more available, we need to look at ways to collect revenue from vehicles that are not paying for road use through motor fuel tax. NE has an annual fee of \$75.00. MN just got 3 mass transit vehicles

that are all electric powered and has no answers how to collect a tax on their use. VW just came out with a new vehicle that claims to get 261 miles per gallon and weighs only 1700 lbs.

7. New Business:

a. New projects to work on for 2011

1. **Expanding the Dyed Fuel Stats report** – We would like to start collecting additional data on dyed fuel violations. We would like to have type of vehicle and industry to be reported as well as the other stats that are being collected. Please help support this project with your enforcement departments so that we can collect this type of information.

2. Vehicle VIN #'s what do they mean – Link to website :

<http://www.edmunds.com/driving-tips/making-sense-of-your-vin.html>

**Vehicle Descriptor Section**

Digits 4 through 9 make up the Vehicle Descriptor Section (VDS)

- Positions four through eight tell you about the car, such as the model, body type, restraint system, transmission type, and engine code.
- Position nine, the "check" digit, is used to detect invalid VINs based on a mathematical formula that was developed by the Department of Transportation.

3. **“G” Diesel - LNG enriched diesel** –We would like to have the presenter come back to the 2011 Annual Meeting and give an update on how their business is doing a year later. All gallons going into production are tax paid gallons and the process gives a gain of approximately 7 to 10% and this gain is then taxable and remitted to NV.

4. **How do we handle dealing with companies that have moved service “offshore?”**- At annual meeting someone asked to explore this issue and that availability of source documents is troubled now that many companies have moved parts of their businesses

offshore. All industry participants at the meeting said these documents are available in some format. Jeremy is going to poll states to see what their laws are as to what is required to be made available to the states for audit. Original documents, scanned copies of documents, or other forms of the documents.

5. **Best practices for “Virtual Audits”** - After this topic was presented at the annual meeting in Helena, it was asked if we could create a white paper document of best practices for completing “virtual audits”. Jeremy will contact Sabrina Calloway at NuStar, Peter Steffens from Florida, and Rosemary Cleary from CT to work on this document.
  6. **What are airports doing with “Stale” fuel?** – Cindy Anders-Robb has some of this information available from the FTA training classes that she will provide to Jeremy on this topic and he will write a white paper document for this issue. Cindy also stated that each airport may have different ways of handling the fuel that is unloaded from aircraft and that each state should be in contact with the airports as to how they handle this type of situation.
  7. **How do we track fuel leaving Military locations once it fails specs?** Lou Felleto and Cindy are going to try and find a contact name from the Dept of Defense of the person who handles all of this type of military fuel. Lou also reported that there is a website that sells/auctions this type of fuel and it is sold by DRMS. We should get in contact with them to find out who is purchasing the fuel and if the purchaser is paying proper tax on gallons if it is used for a taxable purpose. We would like to have either a white paper document created on this issue or include it in model legislation so states can be aware of this issue.
- b. Open discussion

EXTOLES: Cindy Anders-Robb asked if states are using this and if the IRS should still support this application? Edie is going to research the use of it and gather additional information about ExTOLES. Edie Martin (KS) likes the system as it is a secure location to store and offer files for other states and it only requires 1 password to use it. Cindy is considering if there is enough support, maybe that we need to provide some training on using the system so more states use it.

Ideas for annual meeting: Bob Donnellan reported on a suggestion that we received from Dawn Leitz (NV) about offering training/educational breakouts at this year's Annual meeting. She suggested that we offer a basic motor fuel class, a more advanced class and then a management class, to capture the interests of the entire group. Some states have training money that they could use to send people to the annual meeting if we would offer this type of agenda. Response from the group was very favorable and this is going to be explored further.

Cindy Anders-Robb suggested that on Sunday night before the reception at the annual meeting that we conduct a new person orientation to the FTA. This hour class would inform people on what is the FTA, what we do and give people a chance to ask questions and understand why/how we conduct business. This was also received very well by the group and will be added to the annual meeting.

8. Next Meeting Oklahoma City, OK April 27, 2011



## Meeting Agenda and Minutes

<b>Type of Meeting</b>	FTA – Forms Sub-committee
<b>Date</b>	January 26 <sup>th</sup> and January 27 <sup>th</sup> - 2011
<b>Venue</b>	Austin, Texas
<b>Start Time</b>	8:00 am

### Agenda:

No.	Topic(s)	Update Provided (Yes/No)
1	Introduction	Scott Louie
2	Review of Minutes (September 2010)	Cheryl Gilson
3	Old Business 1) Crosswalk (FTA and STCC Codes) 2) Schedule Code Request (Utah) – Lube Oils	Ray Grimm Scott Louie
4	New Business 1) Overview of “Tigers” & XML Schema	Jonathan Lyon
5	Recap and Adjournment	Scott Louie

### Meeting Minutes:

No.	Discussion item	Meeting Minutes
1	<b>Approval of minutes</b>	Minutes were approved.
2	<b>Utah’s request for lube oil product code</b>	Utah retracted request.
3	<b>Crosswalk (FTA and STCC Codes)</b>	Lee requested volunteers for sub-committee. Ray Grimm, Vicky Freedman, and Michael Grammer had already volunteered. There were no additional volunteers at this time.
4	<b>Uniformity book</b>	A suggestion was made to include all three gallon fields (net, gross, billed) with checkbox for states to indicate which gallon types to report.
5	<b>Industry Updates: New Jersey</b>	New forms have been published for tax at the rack. Unique page for every schedule code. Discussion of unique handling of rack disbursements where non-exchange transactions aren’t necessarily taxed. Appears to be unique interpretation of tax at the rack. It was suggested forms subcommittee contact New Jersey asking for new forms to review. Cindy Mongold will contact David Lopez.
6	<b>Industry Concerns: Western States</b>	<p>Scott brought up a concern with western states assessing penalties for reporting late loads. The matter is being worked through WSPA (Western States Petroleum Association). Arizona and Nevada both penalize late loads. Appeals have not been successful. Additional comments:</p> <ul style="list-style-type: none"> <li>Manuel from AZ said procedures for penalizing late loads are written into state law.</li> <li>Per Cindy Anders-Robb, Montana provides option for a company to set aside an amount (\$20,000) which is treated as an overpayment; due to the overpayment, the penalty for late loads doesn’t apply.</li> <li>Per Bill Gray, he and a group worked on a PowerPoint and did a road show to FTA groups.</li> </ul> <p>A suggestion was made to change the wording in the uniformity guide on late loads on page 57. For the verbiage “FTA Motor Fuel Tax Uniformity Committee <b>Proposed</b> Best Practice Prior Period Transaction Reporting”, change ‘proposed’ to ‘suggested’.</p>



**Forms Sub-committee Agenda**

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No.	Discussion item	Meeting Minutes
7	<b>Additional Discussion Points</b>	<ul style="list-style-type: none"> <li>• There was a discussion of how to report ethanol or biodiesel on unit trains – whether each individual car should be reported separately, or one transaction should be reported for the entire trainload. KS and WY require each BOL be reported. Consensus was that each train car has an individual BOL, each BOL should be reported separately.</li> <li>• It was noted NY is taxing everyone if kerosene meets EPA definition of ULSD, whether dyed or clear. NY will be requiring ultra low sulfur heating oil in 2013 / 2014.</li> <li>• There was a discussion that product codes 227 Low Diesel – Dyed and 231 No 1 Diesel – Dyed cannot easily be differentiated from each other.</li> </ul>

**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. Once the cross walk is completed. The STCC codes will be removed from the Uniformity Guide. A sub-committee, including Ray Grimm, Vicky Freedman, and Michael Grammer will be pursued at the January 26 and 27 <sup>th</sup> meeting.	In Progress
2	Utah (Product Code Request)	Lee Gonzalez	Request definition of lube oil from Utah and research PIDX code.	Done
3				

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





## Meeting Agenda and Minutes

<b>Type of Meeting</b>	FTA – E-Commerce Sub-committee
<b>Date</b>	January 26 <sup>th</sup> and January 27 <sup>th</sup> , 2011
<b>Venue</b>	Austin, TX
<b>Start Time</b>	8:00 am

### Agenda:

No.	Topic(s)	Update Provided (Yes/No)
1	Introduction	Gene Holland
2	Review of Minutes (September 2010)	Gene Holland
3	Recap and Adjournment	Gene Holland

### Meeting Minutes:

No.	Discussion item	Meeting Minutes
1	<b>Approval of Sept. 2010 minutes</b>	Minutes approved
2	<b>ExStars User Group</b>	Edie Martin, Kansas, presented report. IRS decided to do away with the ref segment that has created confusion regarding safeguard provisions allow states to access ExStars data. When the new Pub 3536 system goes into effect the LOA on file will control access. New LOA's will not be required for the new system.
3	<b>XML Update</b>	Jonathan Lyon, FTA, made a presentation on FTA TIGERS group including a history of TIGERS. A detailed explanation of their work with XML. EC Committee continues to look for volunteers for FTA XML Review Team for business needs, best practices etc.
4	<b>EC Survey</b>	Ray Rhoads presented the EC Survey questionnaire.
5	<b>IRS Update</b>	Rich Little gave presentation. Gateway upgrade will occur at the end of Feb., 2011. In the new system (Pub 3536), April 2011 transactions filed in May will not be rejected for missing barge number & ship numbers. May, 2011 filings for April transactions may be pushed back if they do not have everyone on board. 720 CF has been postponed again. Rich stated it could be Oct. 2011 but more like end of year. Refinery reporting is not under construction. Discussion of Facility Control Number's. IRS is finalizing a list of Refinery Control Number's & working on BioDiesel & renewable Dsl Control Number's and Ethanol production facility Control Number's.

### 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
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:** April 27<sup>th</sup> and 28<sup>th</sup>, 2011, Oklahoma City, OK



**E-Commerce Sub-committee Minutes**

1/26/2011

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# FTA UNIFORMITY COMMITTEE

Austin, Texas

27-Jan-11

Present?		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>
<b>XX</b>	Anders-Robb, Cindy	Federation of Tax Administrators (FTA)	307-632-4144	307-632-3234	cindy.anders-robb@taxadmin.org
<b>XX</b>	Anderson, Greg	ConocoPhillips Company	918-661-0612	918-661-1640	<a href="mailto:gregory.a.anderson@conocophillips.com">gregory.a.anderson@conocophillips.com</a>
	Autry, Beth	Musket Corp/Love's Truck Stop	405-302-6522	405-463-3522	<a href="mailto:betha@loves.com">betha@loves.com</a>
<b>XX</b>	Bickle, Michelle	Shell Oil Company	713-241-9489		<a href="mailto:michelle.bickle@shell.com">michelle.bickle@shell.com</a>
	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>
	Bowers, Kristin	Musket Corp/Love's Truck Stop	405-254-3408		<a href="mailto:kristinb@loves.com">kristinb@loves.com</a>
<b>XX</b>	Bruce, Mal	Canadian Fuel Tax Council	403-470-9531	403-297-5202	<a href="mailto:malcolm.bruce@fueltaxcouncil.com">malcolm.bruce@fueltaxcouncil.com</a>
	Bryer, Scott	New Hampshire Dept of Safety	603-271-2387	603-271-6758	bryers@safety.state.nh.us
	Bullock, Traci	SC Department of Revenue	803-896-1748	803-896-1779	<a href="mailto:bulloct@sctax.org">bulloct@sctax.org</a>
	Burdick, Doug	Fuel Quest/ZyTax	850-294-0084		doug.burdick@Zytax.com
<b>XX</b>	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>
<b>XX</b>	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>
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	Davenport, Kirk	Texas Comptroller of Public Accounts	512-463-3849	512-475-0900	kirk.davenport@cpa.state.tx.us
<b>XX</b>	Dearie, Erin E	International-Matex Tank Terminals	504-619-2420		<a href="mailto:erindearie@imlt.com">erindearie@imlt.com</a>
<b>XX</b>	Dixon, Christy	Oklahoma Tax Commission	405-522-4197	405-522-2072	cdixon@oktax.state.ok.us
<b>XX</b>	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>
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	Dudek, Sabrina	NuStar Energy LP	210-918-3654	210-918-5466	<a href="mailto:sabrina.dudek@nustarenergy.com">sabrina.dudek@nustarenergy.com</a>

# FTA UNIFORMITY COMMITTEE

Austin, Texas

27-Jan-11

Present?		State/Company	Phone	Fax	Email Address
	Engelken, David	Tank Management Service Inc	785-233-1414		<a href="mailto:david@tankmagmt.com">david@tankmagmt.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>
<b>XX</b>	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@dornc.com">julian.fitzgerald@dornc.com</a>
	Fitzgerald, Scott	Iowa Department of Revenue	515-242-6033		<a href="mailto:scott.fitzgerald@iowa.gov">scott.fitzgerald@iowa.gov</a>
	Friedman, Vickie	CSX Transportation	904-63-5232	904-245-2566	<a href="mailto:vickie_friedman@csx.com">vickie_friedman@csx.com</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>
<b>XX</b>	Gilson, Cheryl	FuelQuest	920-617-7626		<a href="mailto:cheryl.gilson@fuelquest.com">cheryl.gilson@fuelquest.com</a>
<b>XX</b>	Golden, Heather	Shell Oil Company	713-241-1919		<a href="mailto:heather.golden@shell.com">heather.golden@shell.com</a>
	Gonzalez, Lee	Florida Department of Revenue	850-488-7268		<a href="mailto:gonzalee@dor.state.fl.us">gonzalee@dor.state.fl.us</a>
<b>XX</b>	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	801-524-2919	<a href="mailto:bgray@sinclairoil.com">bgray@sinclairoil.com</a>
	Grigsby, Ray	Tennessee Dept of Revenue	615-532-6914	615-741-5319	<a href="mailto:rav.grigsby@state.tn.us">rav.grigsby@state.tn.us</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>
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	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>
	Keel, June	Colonial Oil Industries	912-443-6594	912-235-3868	<a href="mailto:jkeel@colonialgroupinc.com">jkeel@colonialgroupinc.com</a>

# FTA UNIFORMITY COMMITTEE

Austin, Texas

27-Jan-11

Present?	State/Company	Phone	Fax	Email Address	
XX	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>
XX	Lagunas, Manuel	AZ DOT	602-712-7626		<a href="mailto:mلاغunas@azdot.gov">mلاغunas@azdot.gov</a>
	Legaspi-Seils, Melody	Alliance Energy LLC	203-315-7188	203-488-6069	<a href="mailto:mlegaspi-seils@allianceenergy.com">mlegaspi-seils@allianceenergy.com</a>
	Leichner, Marcia	Nebraska Department of Revenue	402-595-2013	402-595-1041	<a href="mailto:marcia.leichner@nebraska.gov">marcia.leichner@nebraska.gov</a>
XX	Lenius, Tracy	Minnesota Department of Revenue	218-846-7437		<a href="mailto:tracy.lenius@state.mo.us">tracy.lenius@state.mo.us</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>
XX	Little, Rich	IRS	213-576-3837	213-576-3731	<a href="mailto:richard.a.little@irs.gov">richard.a.little@irs.gov</a>
XX	Louie, Scott	Chevron Corporation	925-827-6286		<a href="mailto:scottlouie@chevron.com">scottlouie@chevron.com</a>
XX	Lovell, Hal	California Board of Equalization	916-324-2301		<a href="mailto:hal.lovell@boe.ca.gov">hal.lovell@boe.ca.gov</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>
XX	McInerney, Jessica	Cargill Incorporated	952-742-7095	952-742-6414	<a href="mailto:jessica-mcinerney@cargill.com">jessica-mcinerney@cargill.com</a>
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XX	Martin, Wally	Exxon Mobil Corporation	713-431-2817	262-313-5249	<a href="mailto:wally.l.martin@exxonmobil.com">wally.l.martin@exxonmobil.com</a>
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	Mattson-Grimm, Ray	ACS Government Solutions	608-661-0765	608-661-0724	<a href="mailto:ray.mattson-grimm@acs-inc.com">ray.mattson-grimm@acs-inc.com</a>
XX	Mongold, Cindy	Kansas Department of Revenue	785-296-7048	785-296-4993	<a href="mailto:cindy.mongold@kdor.ks.gov">cindy.mongold@kdor.ks.gov</a>
XX	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>
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	Oliver, Jim	Kentucky Dept of Revenue	502-564-2935	502-564-2906	<a href="mailto:jim.oliver@ky.gov">jim.oliver@ky.gov</a>
	Padon, Jodi	Plains Marketing L.P.	713-646-4204	713-646-4216	<a href="mailto:jmpadon@paalp.com">jmpadon@paalp.com</a>

# FTA UNIFORMITY COMMITTEE

Austin, Texas

27-Jan-11

Present?	State/Company	Phone	Fax	Email Address
	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>
	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>
	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@dkor.ks.gov">ray.rhoads@dkor.ks.gov</a>
<b>XX</b>	Stein, Winston	BSWA	281-342-2646	281-342-3992 <a href="mailto:winston@bswa.com">winston@bswa.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>
	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:jdthompson@marathonpetroleum.com">jdthompson@marathonpetroleum.com</a>
	Turner, Ashley	CSX Transportation	904-633-5230	904-245-2567 <a href="mailto:ashley_turner@csx.com">ashley_turner@csx.com</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>
	Vicini, MaryAnn	State of Michigan	517-636-4415	<a href="mailto:vicinim1@michigan.gov">vicinim1@michigan.gov</a>
	Werner, Carol	AZ DOT	480-712-4337	<a href="mailto:cwerner@azdot.gov">cwerner@azdot.gov</a>
	West, Tammy	Virginia Dept of Motor Vehicles	804-367-0883	804-367-1123 <a href="mailto:Tammy.West@dmy.virginia.gov">Tammy.West@dmy.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>
	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>
	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>

FTA UNIFORMITY COMMITTEE

Austin, Texas

27-Jan-11

Present?	State/Company	Phone	Fax	Email Address

# The Uniformer

## **MESSAGE FROM THE NATIONAL CHAIR ROSEMARY CLEARY**

It is a true pleasure to be writing my first article for the Uniformer as the Motor Fuel Tax Section National Chair. I am honored to have been elected to this position in Helena, Montana and when I look at the list of previous chairs I know that I have some big shoes to fill!

This is a time of uncertainty for government and industry. All across the country there are talks about more furlough days, layoffs, pay reductions, moving jobs overseas, etc. It is hard to stay focused and positive in such an environment but I hope that we, as members of the Motor Fuel Tax Section, can continue to do so. In my current position at the State of Connecticut Department of Revenue Services I am responsible for the administration of over twenty different tax types, ranging from fuel taxes to Inheritance taxes. With all of these various taxes, there is nothing comparable in any other tax type to the way the administrators of the fuel taxes work together to solve problems, make things as easy as possible for each other to do their job, and show their respect for one another. It makes me proud to be the National Chair and I really hope that this can continue in this tough economy. Even if many members can no longer meet face to face due to travel bans, I believe that we can keep the cooperation and camaraderie alive and continue to work together.

I would like to thank the people who have already agreed to help me in my position in the coming year. Sharon Gostovich from the Wyoming DOT has volunteered to be the State Co-Chair for the Uniformity Committee. I really appreciated this because I understand how difficult it is to get senior management to agree to allow you to take time away from your state job to do something like this. Bob Donnellan from Global Companies LLC has agreed to continue on as the Industry Co-Chair of this committee. I know how dedicated Bob is to this group and I look forward to working with him throughout the year. (Yes Bob, I really said that!) I also want to thank the chairs of the Uniformity Subcommittees. When I contacted them they all graciously agreed to continue in their positions and I am grateful for their commitment and their expertise.

One of the issues that was discussed in Helena at the Annual Meeting was virtual audits. A suggestion was made to develop a white paper discussing the standards government and industry would like to see as well as what questions and expectations there are.

The Compliance Subcommittee has volunteered to take this on and I am looking forward to seeing their final project. I am sure they will be looking for a lot of input so if you have any experience with virtual audits please share it with us as we work on the white paper.

Connecticut is just starting to make virtual audits mandatory and we would be happy to learn about other jurisdictions' successes and failures as well as what industry thinks about this subject.

In closing, I would like to give you my email address:

([Rosemary.Cleary@po.state.ct.us](mailto:Rosemary.Cleary@po.state.ct.us)) as well as my telephone number (860-541-3226).

Please contact me at any time if there are any issues you would like this group to address or if you have any suggestions of things we can do to make the Motor Fuel Tax Section better. I look forward to working with all of you!

## **MESSAGE FROM THE UNIFORMITY COMMITTEE STATE CO-CHAIR SHARON GOSTOVICH**

Happy New Year! Best wishes for a peaceful and healthy 2011. As the new State Uniformity Co-Chair, I am looking forward to working with all of you.

As we look back at 2010, it's easy to remember the disasters and failures, but there were great feel-good stories, too. In spite of all the technology we have learned to depend upon, there was a great story about Buddy, the German shepherd, who didn't need a GPS system when his owner asked him to get help. He found the rescuers and led them back to his owners to help save their home from the fire that had already destroyed their workshop. The GPS systems the rescuers were using were unable to locate



the property. Even though Buddy was presented with a silver-plated dog dish, I'm sure the real reward for him was the "good dog" praise he received from everyone.

All the people who spent so many hours working for the Uniformity Project to continue to improve forms, definitions, and electronic filing standards are the feel-good story for Uniformity and deserve our praise and appreciation. Lots of good work was done in spite of the tough economy and tight budgets. Thank you for all the hard work.

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

The Fuel Tax Council (FTC) held its semi-annual meetings in Edmonton, Alberta on October 26 and 27. Once again we were pleased with the attendance from both government and industry.

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

**Website Upgrade**

Documents to be included on the new website were discussed. Many of the FTC's documents will be placed in a secure password protected area for access by members only. Documents to be added to the new website will include detailed contact information, standards, guidelines, meeting agendas, meeting minutes, and training materials. Authorized users will be able to review, print or download the documents stored in the secure area. The new

website is expected to be available in January, 2011.

**Sub-Committee Representative System**

The FTC is considering a representative system for our four standing sub-committees. Currently FTC members are recruited or volunteer to participate on a sub-committee. Under the proposed representative system each jurisdiction and industry member organization appoints a person as their representative for each of our four standing sub-committees. The purpose of this proposal to increase involvement and improve communication on projects.

**Training**

The two training courses, "Basic Fuel Tax Training" and "Fuel Tax Field Audit Training" held in 2010 were both very successful with attendance near capacity for both courses. Our next course is "Auditing Electronic Records" scheduled for May 3-6, 2011. The Training Sub-Committee has moved the desk audit training module from the basic course to the newly named "Fuel Tax Audit Training" course (formerly "Fuel Tax Field Audit Training). Darren Weiner (Canada Revenue Agency) was appointed as the new government co-chair of the Training Sub-Committee.

**Glossary of Terms and Definitions**

The revisions to the "Glossary of Terms and Definitions" was completed and has been distributed to members for final comments before it is put forward to the Steering Committee for a vote on adoption.

**Dye Injector Specifications**

The FTC adopted the revised "Fuel Dye Injector System – Recommended Minimum Specifications and Operating Requirements." This document is used by jurisdictions to develop their specifications for controlling fuel dye injectors.

**Other Projects and Initiatives**

Various other projects and initiatives currently in progress are:

EDP Audit Binders for each major fuel tax collectors (to be developed with cooperation with industry members)

Audit best practices, common audit programs and "Joint Audit Protocol" template

Inventory losses review – government/industry issues

Audit and enforcement binder review and update

Revisions to electronic reporting standards

Our next meetings are scheduled for Halifax, Nova Scotia from May 10 and 11, 2011.

If you are a government employee working in fuel tax administration or someone who works for an organization directly involved in the distribution of fuel and you are interested in attending our meetings, or you would simply like more information on the FTC, please contact me at:

[malcolm.bruce@fueltaxcouncil.com](mailto:malcolm.bruce@fueltaxcouncil.com).

## **UNIFORMITY COMMITTEE** **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.

## **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

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.

### **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.

**Annual Booklet that contains**

State Contact Information, Reference to Statutes and Rules, State Point of Taxation State Tax Rates, Rate Updates, Collection Allowance, Alternative Fuel, 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.

**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.

**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

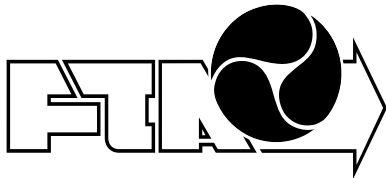
**FTA Motor Fuel Tax  
Training Courses**

**NO** Classes are 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](mailto:cindy.anders-robb@taxadmin.org)

**UPCOMING MEETINGS  
2012**

**Uniformity Meetings**  
January 27-28, 2012  
Portsmouth, Virginia

**Editor**  
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## *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:** January 25, 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](http://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**.

The **January 2012** Motor Fuel Tax Section Uniformity Committee meeting is scheduled for Portsmouth, Virginia. The Subcommittees will meet all day **January 27, 2012**. The Main Uniformity meeting is scheduled for **January 28, 2012**. (*The meetings are on Friday and Saturday*) The meeting will be at the Renaissance Portsmouth. The special rate at the Renaissance is \$109.00 plus 13% tax. Make your reservations directly with the hotel by calling **(888) 839-1775 or (757) 673-3000**. 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 425 Water Street, Portsmouth, Virginia 23704. Please note that the cut-off date for the hotel reservation is **December 26, 2011**.

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

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**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)**

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**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**

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**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)**

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**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**

**PRELIMINARY AGENDA**  
**FTA Motor Fuel Tax Uniformity Committee**  
**Portsmouth, Virginia**  
**January 27-28, 2012**

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**Friday 8:00am – 5:00pm**  
**January 27, 2012**

**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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**Saturday 8:30 am to noon**  
**January 28, 2012**

**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**