

**TO:** Uniformity Subcommittee Participants

**FROM:** Cindy Anders-Robb  
Motor Fuel Tax Associate

**SUBJECT:** Uniformity Meetings

**DATE:** February 25, 2008

The **May 2008** Motor Fuel Tax Section Uniformity Committee meeting is scheduled for Jackson Hole, Wyoming. The Subcommittees will meet all day **May 30, 2008**. The Main Uniformity meeting is schedule for **May 31, 2008**. The meeting will be at the Snow King Hotel. The special rate at the Snow King is \$95.00 single/\$104.00 double plus 10% tax. Make your reservations directly with the hotel by calling **(800) 522-5464 or (307) 733-5200**. Make certain to inform the hotel that you are attending the **Federation of Tax Administrators** meeting to receive the special rate. Parking is free. The address of the hotel is 400 E Snow King Avenue, Jackson Hole, Wyoming 83001. Please note that the cut-off date for the hotel reservation is **April 28, 2008**.

The **September 2008** Motor Fuel Tax Section Uniformity Committee meeting is scheduled for Hartford, Connecticut. The Subcommittees will meet all day **September 19, 2008**. The Main Uniformity meeting is schedule for **September 20, 2008**. The meeting will be at the Hilton Hartford Hotel. The special rate at the Hilton is \$139.00 single plus 12% tax. Make your reservations directly with the hotel by calling **(800) 445-8667 or (860) 728-5151**. 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 315 Trumbull Street, Hartford, Connecticut 06103. Please note that the cut-off date for the hotel reservation is **August 18, 2008**.

The **January 2009** Motor Fuel Tax Section Uniformity Committee meeting is scheduled for Seattle, Washington. The Subcommittees will meet all day **January 9, 2009**. The Main Uniformity meeting is schedule for **January 10, 2009**. The meeting will be at the Renaissance Seattle Hotel. The special rate at the Renaissance is \$119.00 single plus 15.6% tax. Make your reservations directly with the hotel by calling **(800) 546-9184 or (206) 583-0300**. 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 515 Madison Street, Seattle, Washington 98104. Please note that the cut-off date for the hotel reservation is **December 17, 2008**.

**PRELIMINARY AGENDA**  
**FTA Motor Fuel Tax Uniformity Committee**  
**Jackson Hole, Wyoming**  
**May 30-31, 2008**

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**Friday 8:00am – 5:00pm**  
**May 30, 2008**

**Subcommittee**

**Room One**

8:00am – Noon  
Communication & Coordination

1:00pm – 5:00pm  
Compliance

**Room Two**

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

1:00pm – 5:00pm  
Electronic Commerce

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**Saturday 8:00 am to noon**  
**May 31, 2008**

**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**  
**Hartford, Connecticut**  
**September 19-20, 2008**

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**Friday 8:00am – 5:00pm**  
**September 19, 2008**

**Subcommittee**

**Room One**

8:00am – Noon  
Communication & Coordination

1:00pm – 5:00pm  
Compliance

**Room Two**

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

1:00pm – 5:00pm  
Electronic Commerce

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**Saturday 9:00 am to noon**  
**September 20, 2008**

**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**  
**Seattle, Washington**  
**January 9-10, 2009**

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**Friday 8:00am – 5:00pm**  
**January 9, 2009**

**Subcommittee**

**Room One**

8:00am – Noon  
Communication & Coordination

1:00pm – 5:00pm  
Compliance

**Room Two**

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

1:00pm – 5:00pm  
Electronic Commerce

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**Saturday 8:00 am to noon**  
**January 10, 2009**

**FTA Full Uniformity Committee**

1. Introduction
2. Approval of minutes
3. Presentation
4. Subcommittee Reports and Recommendation

Each subcommittee will give a report of the subcommittee and any recommendations for the Full Uniformity Committee to vote on.

- Communication & Coordination
- Compliance
- E-Commerce
- Forms Management

5. Old Business
6. New Business
7. Next Meeting
8. Adjourn

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

# FTA MOTOR FUEL UNIFORMITY COMMITTEE

Glendale, Arizona

January 19, 2008

## Minutes

The FTA Motor Fuel Tax Section Uniformity Committee met at the Renaissance Glendale in Glendale, Arizona on January 19, 2008. George Higdon (MS), Uniformity State Co-Chair called the meeting to order. Forty-seven (47) were in attendance. (See attached list of attendees)

## Minutes

The minutes of the September 2007 Uniformity Committee meeting in Baton Rouge, Louisiana were approved.

## Presentation

Sherri Alston, Mike Dougherty and consultant Ben Perez gave a representation on the FHWA new website for State Administrators. Sherri Alston also announced a Motor Fuel Tax Evasion Research and Technology Forum to be held on March 4-5 in Dallas, Texas. More information on this forum will be coming.

## Uniformity Chairs

State Co-Chair        George Higdon – State of Mississippi  
Industry Co-Chair    Bob Donnellan – Global Companies

## Subcommittee Chairs

Compliance Subcommittee

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

Communication and Coordination Subcommittee

State Co-Chair        Christy Dixon – State of Oklahoma  
Industry Co-Chair    Ron Travis -- ExxonMobil

Electronic Commerce Subcommittee

State Co-Chair        Darrell Wissink – State of Nebraska  
Industry Co-Chair    Gene Holland, ConocoPhillips

Forms Management Subcommittee

State Co-Chair        Matt Hotchkiss – State of New Hampshire  
Industry Co-Chair    Brian Serafino – Chevron/Texaco

## Subcommittee Reports

The Compliance Subcommittee Wilda Ice (WV) reported there were twenty-five (25) in attendance. The compliance sub-committee had a guest speaker from Gilbarco Veeder-Root. Mr. Veeder-Root explained how the system, which was designed for EPA compliance, can be used to verify inventory at retail stations. The committee discussed the following:

- Railroad Issues
- Alcohol and biodiesel producer reports
- Inland Waterway movement of fuel
- Monitor the Energy Bill

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

The **Electronic Commerce Subcommittee** Darrell Wissink (NE) reported there were twenty-four (24) in attendance. The subcommittee discussed the following:

- Industry raised several issues regarding EDI procedures
  - Spreadsheet filing in lieu of EDI
  - Requirement that return is approved by state prior to making payment
  - Establish a sub-group to suggest guidelines for EDI testing
  - Mandates vs. non-mandates
  - Florida 4030 beta testing phased mandate
- State to State information exchange
- EDI/EC Survey
- Approved KY EDI Guide with footnotes
- XML Schema update
- ExSTARS Update

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

**FULL COMMITTEE APPROVED**

Approved Kentucky's EDI Guide

The **Forms Management Subcommittee** Herman Wisneski (MN) reported that this committee met with Electronic Commerce. There were twenty-four (24) in attendance. The subcommittee discussed the following:

- Product Codes
  - Racing Gas (MI)
  - Sales to Indiana tribes-fees exempt (ID)
  - Alcohol enhanced gasoline not 90/10 mixture
- Forms approved request
  - New York still working on them
  - Arizona still working on them
- Canadian/FTA product code comparison
- Railroad STCC and FTA product codes
- IRS request for product codes
  - Agri biodiesel
  - Non agri biodiesel
- Development of forms for:
  - Blenders return
  - Alcohol-Biodiesel Manufacturers/Producers information return

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

**FULL COMMITTEE APPROVED**

5Z – Gallons sold for Racing Use-tax collected  
 6Z – Gallons sold for Racing Use-tax not collected  
 13L – Credit for gallons sold for Racing Use-tax collected  
 10U – Gallons delivered fees-exempt

10T be renamed to “Gallons delivered to Indian Tribes” from “Indian Tribe Use”

The **Communication and Coordination Subcommittee** Christy Dixon (OK) reported that nineteen (19) were in attendance. The subcommittee discussed the following and the January 2008 *Uniformer* was passed out. (See minutes for the publication)

- Checklist for Natural/National Disasters
- White paper/issue paper on ethanol
- Definition:
  - Jurisdiction
  - Points of Taxations
  - Producer/Manufacturer
- Bill of lading project
- Document for the Model Legislation for two party exchange

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

### **FULL COMMITTEE APPROVED**

**Producer/Manufacturer** – Any person who produces, refines, prepares, blends, distills, manufacturers or compounds accountable product/motor fuel. (See “accountable product/motor fuel”)

#### **Revised Definition for Distributor**

**Distributor** – A person who transports motor fuel into a state (imports) or exports motor fuel out-of-state; or who is engaged in distribution of motor fuel primarily by tank car or tank truck, or both; and who operates a bulk plant where he has active motor fuel bulk storage (capacity may be specified by individual state). May also include a person who produces, refines, blends, compounds, or manufacturers motor fuel. It does not, however, include a person who receives or transports into this state and sells or uses motor fuel under such circumstances as preclude the collection of the tax herein imposed, by reason of the provisions of the Constitution and Statutes of the United States. However, a person operating a motor vehicle into the state, may transport motor fuel in the ordinary fuel tank attached to the motor fuel vehicle, and use the fuel for the operation of the motor vehicle without being considered a distributor).

#### **White Papers on “Bio Diesel” and “Alcohol”**

These two white papers will be added to the Uniformity Booklet.  
The Uniformity Booklet will have a section added that will be called “White Paper Documents”.

**Canadian Update** Charles Greenough with the Canadian Fuel Tax Council reported that the Council created and passed By Laws. The following are the newly elected Chairs:

#### **Fuel Tax Council**

Chair – Andre Brisebois

#### **Advisory Committee**

Doug Lambert – Government Co-Chair

Brian Cooke – Industry Co-Chair

#### **Communications and Transition Subcommittee**

Bruce Mitchell – Government Co-Chair

Brian Cooke – Industry Co-Chair

**Uniform Reporting Subcommittee**

Pat Marshall – Government Co-Chair

Lori Burrows/Linda Branson – Industry Co-Chair

**Training Subcommittee**

Brian Warbey – Government Co-Chair

Rob Tersigni – Industry Co-Chair

**Audit and Enforcement Subcommittee**

Pat Parkinson – Government Co-Chair

Terry Hing – Government Co-Chair

**Old/New Business**

Marc Papandrea (CT) passed out a survey on different events to attend on the Saturday night of Uniformity at the Annual Meeting.

Cindy Anders-Robb requested that all minutes from this meeting and the agenda for the June meeting be submitted to her no later than February 22, 2008.

**Next Meeting**

The next Uniformity Committee meetings are scheduled as follows:

May 30-31, 2008 – Jackson, Wyoming

September 19-20, 2008 – Hartford, Connecticut

January 9-10, 2009 – Seattle, Washington

The meeting was adjourned.



# FTA UNIFORMITY COMMITTEE

Glendale, AZ

19-Jan-08

Present?	Name	State/Company	Phone	Fax	Email Address
XX	Albin, Michael	ACS Government Solutions	602-412-2011	602-254-4451	mike.albin@acs-inc.com
XX	Alderman, Donna	North Carolina Dept of Revenue	919-733-8214	919-733-8654	<a href="mailto:donna.alderman@dornc.com">donna.alderman@dornc.com</a>
XX	Alston, Sherri	FHWA	202-366-9232	202-366-7696	<a href="mailto:sherri.alston@dot.gov">sherri.alston@dot.gov</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	Archer, Jimmy	Texas Comptroller of Public Accounts	512-463-3869	512-936-6242	<a href="mailto:jimmy.archer@cpa.state.tx.us">jimmy.archer@cpa.state.tx.us</a>
	Banta, Brenda	Kentucky Dept of Revenue	502-564-3853	502-564-2906	<a href="mailto:brenda.banta@ky.gov">brenda.banta@ky.gov</a>
	Barrett, Debbie	Comptroller of Maryland	410-260-6065	410-974-2762	dbarrett@comp.state.md.us
	Baskin, Neil	Interrelated Financial Strategies, LLC	773-631-5320	773-631-5319	<a href="mailto:neil.baskin@infinstrat.com">neil.baskin@infinstrat.com</a>
	Benton, Linda	Kentucky Dept of Revenue	502-564-3853	502-564-2906	<a href="mailto:linda.benton@ky.gov">linda.benton@ky.gov</a>
	Beard, Jane	Colonial Oil Industries	912-443-6616	912-235-3868	<a href="mailto:jbeard@colonialgroupinc.com">jbeard@colonialgroupinc.com</a>
	Bland, Debbie	DE Dept of Transportation	302-744-2727	302-739-6299	<a href="mailto:debbie.bland@state.de.us">debbie.bland@state.de.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>
	Bisges, Theresa	Missouri Department of Revenue	573-751-5581	573-751-6702	theresa_bisges@mail.dor.state.mo.us
XX	Bray, Bob	Ohio Department of Taxation	614-995-5013	614-752-1929	robert_bray@tax.state.oh.us
	Brisebois, Andre	Province of Quebec	418-652-5306	416-643-5050	andre.brisebois@MRQ.gouv.qc.ca
	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>

# FTA UNIFORMITY COMMITTEE

Glendale, AZ

19-Jan-08

Present?	Name	State/Company	Phone	Fax	Email Address
	Burdick, Doug	Fuel Quest/ZyTax	850-514-3366	850-514-3366	doug.burdick@Zytax.com
	Callaway, Rick	Alkberta Finance	780-966-5411		<a href="mailto:rick.callaway@gov.ab.ca">rick.callaway@gov.ab.ca</a>
	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>
	Caradine, Tracey	State of Wisconsin	608-266-8242	608-261-7049	<a href="mailto:tcaradin@dor.state.wi.us">tcaradin@dor.state.wi.us</a>
	Carlisle, Robert	State of Arizona DOT	602-712-8975	602-712-3230	<a href="mailto:rcarlisle@azdot.gov">rcarlisle@azdot.gov</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>
	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>
	Dailey, Janson	SC Department of Revenue	803-898-5570	803-898-5507	<a href="mailto:daileyj@sctax.org">daileyj@sctax.org</a>
	Davenport, Kirk	Texas Comptroller of Public Accounts	512-463-3849	512-475-0900	kirk.davenport@cpa.state.tx.us
<b>XX</b>	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
<b>XX</b>	Donnellan, Robert	Global Companies LLC	781-398-4354	781-398-9054	rdonnellan@globalp.com
<b>XX</b>	Dougherty, Michael	FHWA	202-366-9234	202-366-3297	<a href="mailto:michael.dougherty@dot.gov">michael.dougherty@dot.gov</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>
	Ferullo, Alan	MA DOR	617-887-6763	617-887-6859	<a href="mailto:ferullo@state.ma.us">ferullo@state.ma.us</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>

# FTA UNIFORMITY COMMITTEE

Glendale, AZ

19-Jan-08

Present?	Name	State/Company	Phone	Fax	Email Address
	Gabriele, Mark	CA Board of Equilization	916-445-2715		mgabriel@boe.ca.gov
	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	ZyTax	920-617-7626		cheryl.gilson@zytax.com
<b>XX</b>	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	sharon.gostovich@dot.state.wy.us
	Graves, Marc	Battelle	216-898-6437		<a href="mailto:gravesm@battelle.org">gravesm@battelle.org</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>
<b>XX</b>	Gray, Bill	Sinclair Oil Corporation	801-524-2887	801-382-1434	bgray@sinclairoil.com
<b>XX</b>	Greenough, Charles	Canadian Fuel Tax Council	905-433-5705	905-436-4507	<a href="mailto:charles.greenough@ontario.ca">charles.greenough@ontario.ca</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>
<b>XX</b>	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>
	Haas, Gil	California Board of Equalization	916-322-9532		gilbert.haas@boe.ca.gov
	Hacke, Herb	Comptroller of Maryland	410-260-7138	410-974-3608	hhacke@comp.state.md.us
	Hales, Frank	Utah State Tax Commission	801-297-4638	801-297-4799	fhales@tax.state.ut.us
	Halubka, Tracy	MT Dept of Transportation	406-444-0806	406-444-6032	<a href="mailto:thalubka@mt.GOV">thalubka@mt.GOV</a>
	Hamilton, Monica	Missouri Department of Revenue	573-751-5584	573-522-1720	<a href="mailto:monica.hamilton@dor.mo.gov">monica.hamilton@dor.mo.gov</a>
<b>XX</b>	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	dhay@boe.ca.gov

# FTA UNIFORMITY COMMITTEE

Glendale, AZ

19-Jan-08

Present?	Name	State/Company	Phone	Fax	Email Address
	Hawkins, Stephen	TX Comptroller of Public Accts	713-426-8240	713-863-9125	<a href="mailto:steve.hawkins@cpa.state.tx.us">steve.hawkins@cpa.state.tx.us</a>
	Herrera, Anita	OTC Legal	202-349-1677	202-521-4026	<a href="mailto:aherrera@otclega.com">aherrera@otclega.com</a>
<b>XX</b>	Hernandez, David	Valero Energy	210-345-2127	210-345-2225	<a href="mailto:david.hernandez@valero.com">david.hernandez@valero.com</a>
<b>XX</b>	Hidgon, George	Mississippi Tax Commission	601-923-7151	601-923-7165	ghidgon@mstc.state.ms.us
	Hill, Angie	Michigan Department of Treasury, Motor Fuel Division	517-636-4711	517-636-4593	hilla@michigan.gov
	Hohl, Stan	NECS	812-634-1413	812-482-1598	shohl@necsfueltaxes.com
<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>
	Horney, John	Comptroller of Maryland	410-260-7490	410-974-5564	jhorney@comp.state.md.us
	Hotchkiss, Matt	NH Dept of Safety	603-271-1031	603-271-6758	<a href="mailto:hotchkim@saafety.state.nh.us">hotchkim@saafety.state.nh.us</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
<b>XX</b>	Ice, Wilda	West Virginia Dept of Tax & Revenue	304-558-8533	304-558-8526	wice@tax.state.wv.us
	Idleman, S. Paulette	WV State Tax Dept	304-558-8533	304-558-8526	<a href="mailto:sidleman@tax.state.wv.us">sidleman@tax.state.wv.us</a>
<b>XX</b>	Jenkins, Julie	Indiana Department of Revenue	317-615-2534		<a href="mailto:jjenkins@dor.in.gov">jjenkins@dor.in.gov</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
	Kalupske, Sharon	ZyTax	920-617-7634		<a href="mailto:sharon.kalupske@zytax.com">sharon.kalupske@zytax.com</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

Glendale, AZ

19-Jan-08

Present?	Name	State/Company	Phone	Fax	Email Address
XX	King, Ed	California Board of Equalization	916-324-2379	916-324-2554	edward.king@boe.ca.gov
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>
XX	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>
	Kuhn, Patricia	West Virginia Dept of Tax & Revenue	304-558-8622	304-558-1990	pkuhn@tax.state.wv.us
	LaRose, Rick	CT Dept of Revenue	860-541-3216	860-541-7698	<a href="mailto:richard.larose@po.state.ct.us">richard.larose@po.state.ct.us</a>
	Lasecka, Martin	Wisconsin Department of Revenue	608-261-1913	608-261-7049	mlasecki@dor.state.wi.us
	Lawrence, Brad	Ontario Ministry of Finance	905-433-6335	905-436-4507	lawranbr@rev.gov.on.ca
XX	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>
	Little, Reggie	NC Department of Revenue	919-733-8382	919-733-8654	<a href="mailto:reggie.little@dornc.com">reggie.little@dornc.com</a>
XX	Little, Rich	IRS	213-576-3837	213-576-3731	richard.a.little@irs.gov
	Leyrer, Randy	Michigan Dept of Treasury	517-373-4712		leyrerr@michigan.gov
	Love, John	Consultant	202-622-3086	202-622-2011	<a href="mailto:jlove25@att.net">jlove25@att.net</a>
	Machal, Gloria	ConocoPhillips	918-661-1261	918-661-7833	<a href="mailto:gloria.machal@conocophillips.com">gloria.machal@conocophillips.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>
XX	McKee, Kathy	Marathon Petroluem	419-421-3305	419-421-4590	<a href="mailto:klmckee@marathonpetroleum.com">klmckee@marathonpetroleum.com</a>

# FTA UNIFORMITY COMMITTEE

Glendale, AZ

19-Jan-08

Present?	Name	State/Company	Phone	Fax	Email Address
	Marichamy, Isai Arasu	Nevada Dept of Motor Vehicles	775-684-4819	775-684-4935	<a href="mailto:iamarichamy@dmv.state.nv.us">iamarichamy@dmv.state.nv.us</a>
<b>XX</b>	Martin, Edie	Kansas Department of Revenue	785-296-5327	785-296-4993	edie_martin@kdor.state.ks.us
	Marr, Rollie	Illinois Dept of Revenue	217-785-2645	217-785-0692	<a href="mailto:roland.marr@illinois.gov">roland.marr@illinois.gov</a>
	Miller, Steve	Idaho Tax Commission	208-334-7780	208-334-7650	<a href="mailto:smiller@tax.idaho.gov">smiller@tax.idaho.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>
	Morton, Johnnie	NC Department of Revenue	919-733-8556	919-733-8654	<a href="mailto:john.morton@dorn.com">john.morton@dorn.com</a>
<b>XX</b>	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>
	O'Gorman, Joe	New Jersey Division of Taxation	609-633-8047	609-984-3479	<a href="mailto:joe.ogorman@treas.state.nj.us">joe.ogorman@treas.state.nj.us</a>
	Panza, John	NC DOR-Motor Fuels	919-733-8202	919-733-8654	john.panza@ncmail.net
<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>
	Purslow, Jason	CT Dept of Revenue	860-297-5979	860-297-4761	<a href="mailto:jason.purslow@po.state.ct.us">jason.purslow@po.state.ct.us</a>
	Player, Carol	South Carolina Dept of Revenue	803-898-5911	803-898-5811	playerc@sctax.org
	Poola, Seenappa	Software Global	832-274-0478	832-202-0264	<a href="mailto:spoola@softwaregolbalusa.com">spoola@softwaregolbalusa.com</a>
	Prendki, Tom	Comptroller of Maryland	410-260-7131	410-974-3129	tprendki@comp.state.md.us
	Price, Anne	American Petroleum Institute (API)	202-682-8463	202-682-8049	pricea@api.org
	Ratliff, Mark	Indiana Department of Revenue	317-615-2505	317-615-2506	<a href="mailto:mratliff@dor.in.gov">mratliff@dor.in.gov</a>
	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>
	Remke, David	Tennessee Department of Revenue	615-741-2679	615-532-1534	dremkez@mail.state.tn.us

# FTA UNIFORMITY COMMITTEE

Glendale, AZ

19-Jan-08

Present?	Name	State/Company	Phone	Fax	Email Address
	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	ray_rhoads@kdor.state.ks.us
	Riden, Shirley	Pennsylvania Department of Revenue	717-783-9363	717-787-6261	<a href="mailto:sriden@state.pa.us">sriden@state.pa.us</a>
	Riens, Dan	Nebraska Carrier Enforcement	402-324-5106	402-324-5107	
<b>XX</b>	Rutledge, Amy	North Carolina Dept of Revenue	336-834-4320 ext 221	336-834-4327	<a href="mailto:amy.rutledge@dorn.com">amy.rutledge@dorn.com</a>
<b>XX</b>	Serafino, Brian	Chevron Corporation	925-827-7071		<a href="mailto:bmse@chevron.com">bmse@chevron.com</a>
	Sery, James	Oklahoma Tax Commission	405-522-1764	405-521-2146	
	Scheer, Rick	WY Dept of Audit	307-777-5209	307-777-5642	<a href="mailto:rscheer@wyaudit.state.wy.us">rscheer@wyaudit.state.wy.us</a>
	Schultz, Ann	Michigan Dept of Information Services	517-636-5082	517-636-5032	schultza@michigan.gov
	Smith, Melvin	Tennessee Dept of Revenue	615-741-8338		melvin.smith@state.tn.us
	Spencer, Paul	CA Board of Equalization	916-322-4686	916-985-9632	pspencer@vipincorp.com
	Steffens, Peter	Florida Department of Revenue	850-922-2674	850-922-8426	steffenp@dor.state.fl.us
	Thede, Dale	IA Department of Revenue	515-281-3766	515-281-3756	<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	Gthomas@mail.arco.com
	Thompson, John	Marathon Petroleum	419-421-2361	419-421-8420	<a href="mailto:jdthompson@marathonpetroleum.com">jdthompson@marathonpetroleum.com</a>
	Thung, Andy	Oklahoma Tax Commission	405-522-5651		<a href="mailto:athung@tax.ok.gov">athung@tax.ok.gov</a>
	Turner, Bob	Montana Department of Transportation	406-444-7672	406-444-6032	<a href="mailto:boturner@mt.gov">boturner@mt.gov</a>

# FTA UNIFORMITY COMMITTEE

Glendale, AZ

19-Jan-08

Present?	Name	State/Company	Phone	Fax	Email Address
XX	Ulm, Chuck	Comptroller of Maryland	410-260-7278	410-974-3129	<a href="mailto:culm@comp.state.md.us">culm@comp.state.md.us</a>
	Veilleux, Steve	CT Dept of Revenue	860-297-5627	860-541-3229	<a href="mailto:steve.veilleux@po.state.ct.us">steve.veilleux@po.state.ct.us</a>
	Veucasovic, Michael	Arizona Dept of Transportation	602-712-8780	602-712-3494	<a href="mailto:mveucasovic@dot.state.az.us">mveucasovic@dot.state.az.us</a>
XX	Villeme, Heather	WV State Tax Dept	304-558-8533	304-558-8526	<a href="mailto:hvilleme@tax.state.wv.us">hvilleme@tax.state.wv.us</a>
	Warren, Doreen	Idaho Tax Commission	208-334-7706	208-334-7650	<a href="mailto:dwarren@tax.idaho.gov">dwarren@tax.idaho.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>
XX	Watson, Liz	NC Department of Revenue	919-715-0716	919-733-8654	<a href="mailto:lizzie.watson@dorn.com">lizzie.watson@dorn.com</a>
	Weydert, Lynn	CA Board of Equalization	916-322-8830		<a href="mailto:lynn.veydert@boe.ca.gov">lynn.veydert@boe.ca.gov</a>
XX	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>
XX	Whaley, Stan	Florida Department of Revenue	850-488-3532		<a href="mailto:whaleys@dor.state.fl.us">whaleys@dor.state.fl.us</a>
	Widera, Barry	Synergy, Inc	608-824-9032	608-824-9036	<a href="mailto:bwidera@synergyinc.com">bwidera@synergyinc.com</a>
	Wilson, Steve	Consultant	325-251-6606		<a href="mailto:swilson@hctc.net">swilson@hctc.net</a>
	Wilson, Reesa	Oklahoma Tax Commission	405-522-5660	405-521-2146	<a href="mailto:rwilson@oktax.state.ok.us">rwilson@oktax.state.ok.us</a>
	Williams, Lee	Comptroller of Maryland	410-260-7388	410-974-5564	<a href="mailto:lwilliams@comp.state.md.us">lwilliams@comp.state.md.us</a>
XX	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>
XX	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>
XX	Wolfe, Kimberly	WV State Tax Dept	304-558-8533	304-558-8526	<a href="mailto:kwolfe@tax.state.wv.us">kwolfe@tax.state.wv.us</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>



# FTA UNIFORMITY COMMITTEE

Glendale, AZ

19-Jan-08

Present?	Name	State/Company	Phone	Fax	Email Address
	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	czwettle@dor.state.wi.us
	<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>

# The Uniformer

**MESSAGE FROM THE  
FTA MOTOR FUEL TAX  
SECTION CHAIR  
JIMMY ARCHER**

Hello from Texas and Happy New Year!!! I am convinced that 2008 will be a fun but very busy year in the Motor Fuels Tax Section. I want to thank everyone for electing me National Chair and I am looking forward to working with everyone to make 2008 one of our best years ever. We have come a long way since I got involved with the FTA Motor Fuels Tax Section in 1992, and I know that with everyone's support and hard work that we will continue to advance down the path of progress.

Reflecting over last year's events has caused me to also reflect on some of the changes that we have seen in motor fuels taxation over the past 15 years. Just a few examples illustrate these changes: Dyeing fuel for non-taxable off-road use, and taxation at the rack are two things that have changed the way that both government and industry approach motor fuel taxes. Old distributor states (like Texas) were brought pretty much kicking and screaming into the tax at the rack fold while other states dealt with it rather seamlessly; dyed-fuel offered seemingly insurmountable compliance and enforcement challenges to some states, while others took it in stride. One positive thing that tax at the rack has done is push some uniformity issues to the forefront, which has been good for both government and industry. Disasters from both a natural and unnatural sense have also had a

profound impact on how we collectively approach motor fuels taxation, compliance and enforcement as well as how we as a nation take care of our citizens. Hurricanes Katrina and Rita provoked state and federal government to suspend dyed-fuel compliance while the nation coped with disaster recovery for the regions affected. One positive result of these tragedies is that both government and industry have been forced to examine preparing for the aftermath long before the storms have reached landfall.

In closing, I would again like to thank my colleagues in both government and industry for their support. I am excited to be the National Chair, and assure you that I will do my best in the coming year!

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

As I come to the end of my 3rd year I want to thank all of my State Co-chairs from the past. It was a true pleasure working with Donna Alderman and it was also very rewarding. Her knowledge within our industry is invaluable and I hope she continues to participate at our meetings. I would like to also take this time to welcome George Higdon from Mississippi as the State Co-chair. Again, his knowledge in the industry can only help make us as a group more productive. I look forward to working with George and representing the industry in this capacity. In the

coming year we will be faced with all the Biodiesel challenges that are coming into the marketplace stronger than ever and I know with the knowledge that our group has we will be able to work effectively together. I look forward to serving you all again in 2008.

**MESSAGE FROM THE  
UNIFORMITY COMMITTEE  
STATE CO-CHAIR  
GEORGE HIGOON**

I would like to wish everyone a safe and prosperous 2008. Serving as State Uniformity Co-Chair is an honor and privilege as well as a daunting task. One of the advantages of having been involved with motor fuel taxes "forever" is that I can see what has been accomplished by the Uniformity Committee. However, our work is not finished we have many challenges ahead as we face a changing market place, alternative fuels, do-it-yourself fuel and other uncertainties. I look forward to working with you during the coming year.

**FHWA UPDATE**

The New Year sees a number of things happening in the FHWA. Michael Dougherty is now employed in the Fuel Tax Evasion Program. Mike was previously with the Comptroller's Office of Maryland, working for 25 years as an auditor, manager, and Assistant Director of the Motor Fuel Tax Division. He will fill the position previously held by Linda Morris.

During 2008, for issues concerning fuel taxes, the FHWA

will continue to monitor the various intergovernmental enforcement projects that have been launched through funding from SAFETEA-LU (2005). This year, work is beginning on a website sponsored by the FHWA with resources aimed at increasing Fuel Tax Compliance efforts. Also, in conjunction with the IRS, the Joint Operations Center is starting which will be a cooperative effort between various states and Federal agencies that will leverage the resources of the participating agencies to enhance the compliance efforts.

Finally, with the upcoming expiration of SAFETEA-LU on September 30, 2009, FHWA will begin working with its State and Federal partners on developing concepts to combat fuel tax evasion for the next surface transportation authorization legislation.

***Published:  
Thursday, October 18, 2007***

Deputies Arrest Suspect in Massive Fuel Theft Operation

**Officials estimate the gas station thefts were extensive and underreported**

By [Eva Kis](#)  
The Ledger

LAKELAND | A 70-year-old Winter Haven man was arrested Tuesday, accused of stealing thousands of gallons of gasoline from gas stations in Polk County and elsewhere in Central Florida, according to the Polk County Sheriff's Office.

Using a stolen box trailer with two tanks capable of holding up to 3,250 gallons, Hobert Gibson would drive up to a gas station's underground reservoir access hatch, pop it open, lower a hose through a trap door in the floor of the trailer and silently siphon away the gas, Sheriff Grady Judd said at a news conference Wednesday.

Gibson would then transfer the stolen fuel, which included diesel fuel as well as gasoline, into larger tanks at his business, Crews Towing LLC on Recker Highway in Winter Haven, and sell it, reports said.

The box trailer was stolen from Central Food Equipment on Reynolds Road in Lakeland in 2005.

As of Wednesday night, officials had no estimates on how much gas he may have stolen or from how many businesses, though they said they expect the thefts were extensive. At just one of the gas stations targeted by Gibson, a Circle K in North Lakeland, more than 11,000 gallons of gas have been stolen since January.

'Our information was that he'd run different routes on different days,' Judd said.

PCSO detectives surveilled Gibson on Tuesday after receiving a tip, watching as he stood by his Nissan 4x4 pickup while siphoning gasoline from the reservoirs of two different gas stations in broad daylight, the Sheriff's Office said. The first station was in Lakeland and the second in Pasco County.

At Circle K, 8324 U.S. 98 N., Gibson took 400 gallons of gas, then another 523 gallons from a nearby Cumberland Farms store at 20400 U.S. 98 N. in Dade City. Judd said Gibson even bragged to investigators that he once spoke to a Florida Highway Patrol trooper as he was stealing gas. However, PCSO detectives concede if they had not known what to look for, they likely would not have noticed anything suspicious, either.

Gibson knew just where to stop his truck so the access pipes at the stations lined up with his tanks inside the trailer, and he would put down wooden blocks to keep the hose invisible as he siphoned the gas, reports said.

Deputies arrested Gibson, of 3435 Recker Highway, on Tuesday in Hernando County and took him to the Hernando County Jail. So far, he has been charged with grand theft in Polk and Pasco counties. He also is suspected of being part of a gas theft ring, and deputies are searching for accomplices.

'We know this is going to spread all over Central Florida, in the least,' Judd said.

The bigger concern for Judd, however, is that the businesses, despite being out thousands of gallons of gasoline, filed no police reports. Investigators estimate Gibson may have stolen 3,000 to 10,000 gallons of fuel each week for months, yet PCSO has received only one report earlier this week of gas theft.

'My fear is the homeland security

angle,' Judd said, citing the Oklahoma City bombing, in which the homemade device contained a large mixture of diesel and racing fuels. 'It's imperative that these corporations that are dealing with that much fuel know where that fuel is going.'

Calls to Circle K on Wednesday were not answered. At Cumberland Farms, an employee referred questions to managers, who were unavailable.

**STATE COMPTROLLER AND TRAVIS COUNTY DISTRICT ATTORNEY ANNOUNCE SUCCESSFUL PROSECUTION OF STATE MOTOR FUELS TAX FRAUD**

(AUSTIN) —Travis County State District Judge Jon Wisser sentenced Travis Glenn Roberson of East Texas to 11 years in state prison on each of 25 second degree felony counts of Texas motor fuels tax fraud and ordered him to pay \$1.4 million in restitution to the state upon his release from prison. Roberson was sentenced Oct. 26 and will serve his sentences concurrently.

On Oct. 4, a jury found Roberson guilty of stealing an estimated \$1.9 million dollars in motor fuels tax during 1999 and 2000. The state of Texas was able to recover \$500,000 from Roberson. Motor fuels tax is designated for education and highways.

"This should serve as a warning that the state of Texas is very serious when it comes to tax fraud," Combs said. "We will use our full resources to go after those who cheat Texans out of

money used to provide vital services. This man stole from the state highway system and, worst of all, from Texas school children."

Roberson, president of Travis Fixed Base Operation and Service, a Louisiana corporation, supplied the VIA Metropolitan Transit Authority (MTA) in San Antonio with diesel fuel. Roberson billed the MTA for the fuel and the state tax, and then he illegally diverted the tax dollars for personal use.

Roberson attempted to cover his crime by filing false fuel tax returns. The Comptroller's office revoked Roberson's supplier permit in December 1999. He continued operating without a permit for another year.

Investigators from the Comptroller's Criminal Investigation Division gathered evidence and worked with the Public Integrity Unit of the Travis County District Attorney's Office and prosecuting attorneys Ruth-Ellen Gura and Chris Duggan on the successful prosecution of Roberson. More than 27,000 pages of documents were admitted into evidence at the trial.

Roberson was convicted of filing false reports to the state, supplying diesel fuel without a permit and 23 counts of failing to remit state taxes he collected from the MTA.

Roberson has been jailed since January 2006.

For more information, contact Allen Spelce or R.J. DeSilva of

the Comptroller's office at (512) 463-4070 or Travis County Assistant District Attorney Ruth-Ellen Gura at (512) 854-9115.

**NEW IN FUELTRAC**

The Federation of Tax Administrators and Trac III Systems are now working on the 2008-2009 Cooperative Agreement covering State Subscriptions to Fueltrac. Fueltrac has been an unqualified success. Current subscriber counts are 31 State Subscribers and over 1200 Free Company subscribers. In the past 12 months over 36,000 Diversions have been reported involving over 230,000,000 gallons of product. At an average State fuel tax rate of \$0.20 per gallon, this represents approximately \$46,000,000 in increased tax revenue if States aggressively bill for these inbound diversions. Many companies only apply for outbound diversion refunds. Therefore, without State diligence, billing adjustments can lag far behind refund adjustments.

**Import Reporting Comes of Age:** The Fueltrac feature that supported reporting of below the rack imports (exports) has always been available to companies. However, there has been a rapid growth and deployment of ethanol and bio-diesel fuel manufacturing facilities in recent months. This coupled with the associated cross country shipments of these fuels has elevated the need for nationwide uniform import reporting using Fueltrac. In next few months this feature will be given the full

download and reporting functionality now available for diversions. It is planned that the full featured Import Module will be available to all Subscribing States for an additional fee per year subscription. As always reporting and correcting imports (exports) will be free to companies. We are excited about the opportunity to extend uniform reporting to all companies marketing fuel products across State lines. We believe this feature coupled with destination zip code will be of particular value to States that tax at the wholesale level.

**Making It Easier:** During the past two years Fueltrac Subscribers have experienced a steady stream of new and improved features. Most of these have been a direct result of subscriber input. A partial list follows:

- Express mode for reporting diversions.
- Rebuild State Diversion Reports functionality.
- Multiple download formats including Excel.
- SOAP xml template for automated State and Company data downloads.
- Delivery point zip code on diversions.

With inputs from our subscribers we will continue to improve Fueltrac. These enhancements will add value by simplifying reporting while increasing State net revenue.

### **UNIFORMITY COMMITTEE**

The FTA Motor Fuel Tax Section Uniformity Committee met at the Hilton Baton Rouge in Baton Rouge, Louisiana on September 29, 2007. Donna Alderman (NC), Uniformity State Co-Chair called the meeting to order. Forty-nine (49) were in attendance.

#### **Minutes**

The minutes of the June 2007 Uniformity Committee meeting in Pittsburg, Pennsylvania were approved.

#### **Presentation**

Carol Player reported on the Diversion Registry and what to expect in the breakout session on Tuesday. Donna Alderman started the discussion on Bio Diesel. Each State attending the meeting reported on what they are presently doing with Bio Diesel such as taxing, reporting, exemption, incentives and etc.

### **SUBCOMMITTEE REPORTS**

#### **Compliance Subcommittee**

Rick Shirk (OH) reported there were thirty-three (33) in attendance. The committee discussed the following:

- Bio Diesel Issues
- Inspections
- Railroad Issues
- Ohio River Air Surveillance

#### **Electronic Commerce**

##### **Subcommittee**

Darrell Wissink (NE) reported the subcommittee discussed the following:

Morning Session combined with Forms Management meeting (31 in attendance)

- EC Survey
- ExSTARS Update
- Industry Issues
- Canadian Fuel Tax Council Update
- State EDI Guides
- EDI Implementation Guide Updates
- XML Schema
- Review Action Items

#### **Forms Management Subcommittee**

Herman Wisneski (MN) reported that this committee met with Electronic Commerce. There were twenty-nine (29) in attendance. The subcommittee discussed the following:

- Michigan request for a racing fuel schedule
- Forms approved request:
  - Louisiana request is on hold
  - Arizona still working on them
  - New York still working on them
  - Arizona still working on them
- Canadian/FTA product code comparison
- Railroad STCC and FTA product codes
- IRS request for "Exotic Fuels" product codes
- Development of forms for:
  - Blenders return
  - Alcohol-Biodiesel Manufacturers/Producers information return

### **Communication and Coordination Subcommittee**

Christy Dixon (OK) reported that fourteen (14) were in attendance. The subcommittee discussed the following and the September 2007 *Uniformer* was passed out.

- White paper/issue paper on ethanol
- Definition:
  - Jurisdiction
  - Points of Taxations
- Bill of lading project
- Document for the Model Legislation for two party exchange

### **Canadian Update**

Charles Greenough with the Canadian Fuel Tax Council reported that they are working on E-filing with Alberta leading the group. The Council has had five basic training classes so far this year and working on an Advanced and EDPI courses.

### **Old/New Business**

The full committee **THANKED** Donna Alderman (NC) for all she has done for Uniformity for the last two years as Uniformity State Co-chair. The committee also **THANKED** Kathy McKee with Marathon for all the years she has served as the Industry Co-chair of Electronic Subcommittee. Kathy was presented the National Chair's Award from Michael Harrell. (Kathy was not attending the annual meeting.)

Donna Alderman and Bob Donnellan presented certificates to all the subcommittee chairs for all the hard work they have done over the past year.

Cindy Anders-Robb requested that all minutes and agenda for the January meeting be submitted to her no later than November 1, 2007.

### **Next Meeting**

The next Uniformity Committee meetings are scheduled as follows:

January 18-19, 2008  
Glendale, Arizona

May 30-31, 2008  
Jackson, Wyoming

September 19-20, 2008  
Hartford, Connecticut  
The meeting was adjourned.

### **UPCOMING MEETINGS 2008**

#### **Uniformity Meeting**

May 30-31, 2008  
Jackson Hole, Wyoming

September 19-20, 2008  
Hartford, Connecticut

#### **Regional Meetings**

Pacific Region  
April 27-29, 2008  
Sacramento, CA

Northeast Region  
May 13-15, 2008  
Fredericton, New Brunswick, Canada  
***(You will need a passport to attend this meeting)***

Southern Region  
June 22-24, 2008  
Shepherdstown, WV

### **Annual Meeting**

September 21-24, 2008  
Hilton Hartford  
Hartford, Connecticut

### **Training**

**Advanced Investigation Training**  
January 27-31, 2008  
Austin, Texas

**Basic Training**  
August 3-6, 2008  
Charleston, South Carolina

**Advanced Training**  
August 24-28, 2008  
Glendale, Arizona

**Investigation Class**  
August 10-13, 2008  
Portsmouth, Virginia

### **Editors**

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**COMMUNICATION & COORDINATION SUBCOMMITTEE  
AGENDA – FRIDAY, MAY 30 2008  
JACKSON HOLE, WYOMING**

1. WELCOME
2. APPROVAL OF MINUTES FROM THE MAY 18, 2008 MEETING
3. DISTRIBUTE THE LATEST EDITION OF THE UNIFORMER – ED KING, STATE OF CALIFORNIA
4. REVISED SECTION OF MODEL LEGISLATION FOR TWO-PARTY EXCHANGES – MARSHA LEICHNER, STATE OF NEBRASKA, RON TRAVIS, EXXON MOBIL, SHARON TEMPLIN, SHELL OIL.
5. DEFINITION FOR ‘JURISDICTION’ – EDIE MARTIN- STATE OF KANSAS.
6. BILL OF LADING PROJECT-UPDATE FROM ED KING-STATE OF CALIFORNIA, MARY CROWLEY AND JACK CRAGO –STATE OF PENNSYLVANIA.
7. DRAFT OF ADDITION TO THE MODEL LEGISLATION CHECKLIST FOR POINTS OF TAXATION-CHRISTY DIXON –STATE OF OKLAHOMA
8. DRAFT OF CHECKLIST FOR MODEL LEGISLATION FOR NATURAL/NATION DISASTERS. EDIE MARTIN, STATE OF KANSAS, TRENT KNOLES, STATE OF ILLINOIS, BOB DONNELLAN, GLOBAL COS, BILL KRON, STATE OF MISSISSIPPI AND JULIE JENKINS, STATE OF INDIANA.
9. OLD BUSINESS
10. NEW BUSINESS
11. NEXT MEETING, FRIDAY, SEPTEMBER 19, 2008 IN HARTFORD, CONNECTICUT.

**FTA MOTOR FUEL UNIFORMITY COMMITTEE  
COMMUNICATION & COORDINATION SUBCOMMITTEE  
GENDALE, ARIZONA  
JANUARY 18, 2008**

**MINUTES**

The Communication & Coordination Subcommittee met on Friday, January 18, 2008. State Co-Chair Christy Dixon conducted the meeting. Ron Travis has replaced Phil Kirkpatrick-as the Industry Co-Chair. The meeting was called to order at approximately 8:00 AM. There were 19 attendees present.

The minutes from the September 28, 2007 meeting were approved.

The latest edition of the Uniformer (January 2008 copy) was distributed. The deadline for submission of articles to be included in the May, 2008 Uniformer is May 10, 2008. Again many thanks to Ed King and Ron Travis for their continued work on the Uniformer.

The Steering Committee met on Thursday, January 17, 2008. As a result of that meeting, it was decided that a Checklist be added to Model Legislation for Natural/National Disasters. Edie Martin, State of Kansas, Trent Knoles, State of Illinois, Bob Donnellan, Global Cos, Bill Kron, State of Mississippi and Julie Jenkins, State of Indiana will work on this project and will have a draft checklist available at our next meeting in May, 2008.

**Definition Projects**

Edie Martin presented draft definitions for “Jurisdiction” and “Producer/Manufacturer” to the subcommittee members.

**Jurisdiction**-(as defined by IFTA) – A state of the United States of America, the District of Columbia, a province or territory of Canada, or a state of the United Mexican States. The subcommittee approved the definition; however, the full committee wanted to table this until the next meeting. Lou Feletto, State of California and Bill Gray, Sinclair Oil will submit draft definitions for Jurisdiction before the next meeting in May 2008.

**Producer/Manufacturer** – Any person who produces, refines, prepares, blends, distills, manufacturers or compounds accountable product/motor fuel. (see “accountable product/motor fuel). **Approved by the subcommittee and the full Uniformity Committee.**

**Revised Definition for Distributor**

**Distributor** – A person who transports motor fuel into a state (imports) or exports motor fuel out-of-state; or who is engaged in distribution of motor fuel primarily by tank car or tank truck, or both; and who operates a bulk plant where he has active motor fuel bulk storage (capacity may be specified by individual state).



May also include a person who produces, refines, blends, compounds, or manufacturers motor fuel. It does not, however, include a person who receives or transports into this state and sells or uses motor fuel under such circumstances as preclude the collection of the tax herein imposed, by reason of the provisions of the Constitution and Statutes of the United States. However, a person operating a motor vehicle into the state, may transport motor fuel in the ordinary fuel tank attached to the motor fuel vehicle, and use the fuel for the operation of the motor vehicle without being considered a distributor. ). **Approved by the subcommittee and the full Uniformity Committee.**

## **General**

Marsha Leichner-State of Nebraska presented a revised draft of the section to be added for Model Legislation for Two-Party Exchanges along with a definition for “Two-Party Exchanges”. Some of the subcommittee members still have some concerns concerning this project; therefore, it has been tabled. Ron Travis, Exxon-Mobil and Sharon Templin (Shell Oil) will be working with Marcia and a final version will be presented at our meeting in May 2008.

Carol Player –State of South Carolina was not able to attend this meeting; however, we presented the final draft of the white paper project for Alternative Fuels (Ethanol). **Approved by the subcommittee and the full Uniformity Committee.**

White paper issue on Biodiesel Fuel – **Approved by the full Uniformity Committee**

Add a section to the Uniformity Book between Point 11 and the Appendix that is called White Paper Documents and add the white paper documents for Biodiesel Fuel and Ethanol to the Uniformity Book. **Approved by the subcommittee and the full Uniformity Committee.**

The Bill of Lading (BOL) project was not discussed at this meeting. Hopefully, it will be discussed at the next meeting in May, 2008.

The Points of Taxation definitions for the Model Legislation Checklist was tabled until the next meeting in May, 2008.

The subcommittee decided that the definitions need to be looked at on a yearly basis to insure that they are still correct. Bob Bray, State of Ohio and Marcia Leichner, State of Nebraska will look at all of the current definitions for any revisions.

The next meeting will be on May 30, 2008 in Jackson Hole, WY.

Christy Dixon, State Co-Chair, State of Oklahoma  
Ron Travis, Industry Co-Chair, Exxon/Mobil

## Compliance Sub-Committee Meeting

The Compliance Sub-Committee met January 18, 2008 in Glendale, AZ.

Twenty-five attendees were welcomed to the meeting and asked to introduce themselves including their job title. The minutes from the September 28, 2007 meeting were read and approved.

The Compliance sub-committee had a guest speaker from GilbarcoVeeder-Root. The speaker, Virgil Sandoval, using power point presentations explained how the system, which was designed for EPA compliance, can be used to verify inventory at retail stations.

The FTA training schedule for 2008 was given to all attendees.

Committee heard an update on communicating with the railroads by Herman Wisniski. He explained that railroads use the STCC codes for their bills of lading. They do not differentiate between types of diesel (dyed, etc). Railroads are not concerned with using FTA approved codes. Herman stated that the recent fuel shortage in the northern mid-western states could have been alleviated by having permanent railroad terminals.

Herman also discussed the proposed alcohol and biodiesel producer reports. The committee also heard updates on the ethanol, barge movement, and evasion. Wilda Ice, state co-chair, for the compliance committee, presented a short update on these projects from WV. She discussed their current barge movement project. WV has worked with PA, MD, VA, and OH on evasion projects.

All committee members were assigned to look into ethanol movement in their states. If there is ethanol movement, they were to determine if it was moving by truck or rail and also to determine how it was being used.

All committee members with inland waterways were assigned to contact the Corp of Engineers to get the barge movement reports. They can contact Mickey LaMarca with the US Army Corp of Engineers at (504) 862-1409 for the information. Also, the web site for other barge information is: <http://www.iwr.usace.army.mil/ndc/index.htm> . Once you access this website, there are other sections that you can go to for further river movement information.

The committee began a discussion on developing an evasion database but Mike Dougherty of Federal Highways stated that they are working on a website (FHWA Compliance Outreach Website) that will include a database of fuel evasion. He also stated that they would be presenting the idea to the entire Uniformity committee the next morning.

Mike Dougherty advised members to review the Energy Bill especially the provisions for bio-fuels. He further stated that the reauthorization for transportation comes up next year. He stated that he would send the links so the committee could review the information on line.

The next meeting will be Friday, May 30, 2008 in Jackson Hole, WY.

**FTA Motor Fuel Tax Uniformity Committee**  
**Electronic Commerce / Forms Subcommittees - Agenda**  
Jackson, WY

**May 30, 2008 8:00 a.m. to 3:00 p.m.**  
*8:00 A.M. - 10:00 A.M. Forms and EC combined meeting*  
*10:15 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 18, 2007**

**Review of Forms Minutes from January 18, 2007**

Darrell Wissink, Nebraska Dept of Revenue,  
Gene Holland, ConocoPhillips,  
Herman Wisneski, Minnesota Department of Revenue,  
Brian Serafino, Chevron

**8:10 A.M. – 9:30 A.M.**

**Forms Agenda**

Herman Wisneski  
New York update  
Arizona update  
STCC update  
Canadian comparison update  
Blenders report update  
Producers/Manufacturers update.  
  
New Business.

**9:30 A.M. – 9:45 A.M. Break**

**9:45 A.M.– 10:15 A.M.**

**Industry Issues**

Brian Serafino, Chevron

**10:15 A.M. – 10:45 A.M.**

**Point of Taxation - Industry Review**

Ray Rhoads, Kansas Dept of Revenue

**10:45A.M. – 11:00 A.M.**

**ExSTARS User group report**

Edie Martin, Kansas Dept of Revenue  
George Higdon, Mississippi Tax Commission

**11:00 A.M. – 11:30 A.M.**

**ExSTARS update**

Tim Torri, IRS

**11:30 P.M. – 1:00 P.M. Lunch**

**1:00 P.M. – 2:30 P.M.**

**XML Schema update**

**2:30 P.M. – 3:00 P.M.**

**EDI Guide**

**Flat File Schedule Code 7 exchange proposal**

**3:00 P.M. – 3:15 P.M. Break**

**3:15 P.M. – 3:45 P.M.**

**New Business**

Topics for next meeting.

**Next Meeting:**

**Date:** Sept. 19, 2008

**Location:** Hartford, Connecticut

Minutes of January 18, 2008  
Electronic Commerce Sub-Committee Meeting

1. Attendance 24 (14 state, 5 industry, 3 computer software, 1 IRS, and 1 Canada)
2. Minutes of September 2007 approved.
3. Old Business:
  - A. Industry raised several issues regarding EDI procedures
    - Spreadsheet filing in lieu of EDI – Bill Gray to gather comments
    - Requirement that return is approved by state prior to making payment (filer intent issue) effectively moves the date of return up one day
    - Establish a sub-group to suggest guidelines for EDI testing
    - Mandates vs. non-mandates
    - Florida 4030 beta testing phased mandate (when will we see edi implementation guide?)
  - B. Set up a study team to look into State to State information exchange. Wasn't ExTole designed to do this? Ray Grimm will collect feedback prior to May 30 meeting.
  - C. Discussed the EDI/EC Survey. Ray Rhodes asked for Industry feedback on "Point of Taxation".
  - D. Approved KY EDI Guide with footnotes. Agreed to add footnotes to existing "substantially compliant" EDI approvals.
  - E. XML Schema Update from Stan Whaley.
  - F. ExStars User Group Report (Edie Martin, KS and George Higdon, MS). 4030 data was not available until Oct 2007 reporting. Discussion of 826(D) and 813(C). With companies filing 826, that data received from the IRS must be kept confidential and not shared. Currently, only a handful of companies (ConocoPhillips and Sinclair) were providing 813 data.
  - G. ExStars update by Rich Little. 933 terminals in production, 382 in testing, 33 will continue to file paper returns. Latest deadline for filing 4010 is 3/31/2008.
  - H. Canadian Fuel Tax Council update from Charles Greenough.
4. New Business:
  - A. Ray Rhodes asked for Industry feedback on "Point of Taxation"; is sending spreadsheet to industry representatives.
  - B. New topic for the May 30 meeting – XML Presentation (additions to Guide).

Possible Forms Sub-committee agenda for May 2008 meeting

1. Introductions
2. Approve minutes from January 2008 meeting
3. Old Business:
  - A. New York update
  - B. Arizona update
  - C. STCC update
  - D. Canadian comparison update
  - E. Blenders report update
  - F. Producers/Manufacturers update.

Minutes of January 18, 2008  
Forms Sub-committee meeting

1. Attendance 24 (14 state, 5 industry, 3 computer, 1 IRS and 1 Canada)
2. Minutes of September 2007 approved.
3. Old Business:
  - A. Michigan "Racing Gas" issue. The sub-committee recommended to the full committee the following schedule codes:  
Schedule 5Z: Gallons sold for Racing Use-tax collected  
Schedule 6Z; Gallons sold for Racing Use-tax not collected  
Schedule 13L: Credit for gallons sold for Racing Use-tax collected
  - B. New York forms update: the co-chair reported no progress on this issue and at this point the matter will be put into stasis until the state responds.
  - C. Arizona forms update: there has been no change in this request and since no one from Arizona is at this meeting the issue will be put into stasis.
  - D. STCC/FTA product code comparison. Herman handed out a draft of this comparison. This information will be available to the full group on an individual basis.
  - E. Canada/FTA product code comparison. Charles and Herman handed out this comparison. Canada wants all the product codes used by Canada to be in compliance with the FTA codes.
  - F. Blenders Report. The co-chair distributed a copy of the South Carolina Blenders report with the idea of using this report or something similar to meet the requirements of the steering committee. Herman will get copies from other states that have blenders report and send them to all the attendees of this meeting.
  - G. Alcohol/Biodiesel manufacturers report. Herman distributed a draft copy of the "Producers/Manufacturers Report" for discussion. Herman will make some changes to the report dealing with schedule codes on the disbursement schedule and make tax return format on the front sheet of the return. Herman will report at the June meeting and send out the new format to the attendees.
4. New Business
  - A. Idaho schedule code request: Idaho requested a schedule code for "Sales to Indian tribes-fees exempt". The schedule code of 10U was tentatively proposed for this type of transaction. The sub-committee also recommended that schedule 10T be renamed to "10T Gallons delivered to Indian Tribes. The Sub-committee recommended to the full committee that the following:  
Schedule 10U: Gallons delivered fees-exempt.  
Schedule 10T: Gallons delivered to Indian Tribes.

- B. Florida product code request: Florida expressed an interest in having a product code for alcohol enhanced gasoline that is not at a 90/10 mixture. The state needs information all gas sold in Florida that is enhanced with alcohol and has defined “gasohol” as product code 124 and is a 90/10 mixture. The state needs another code to report all gallons that are not 90/10. The sub-committee suggested that since we have set up an E product code the state can use any code for these other gallons. The state will look at using some other code for these gallons.
- C. IRS product code request. This issue concerns agri and non-agri Biodiesel. Rich Little from the IRS stated at this time the IRS is looking at a different system on tracking this type of product.



**PRELIMINARY AGENDA**  
**FTA Motor Fuel Tax Uniformity Committee**  
**Jackson Hole, Wyoming**  
**May 30-31, 2008**

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**Friday 8:00am – 5:00pm**  
**May 30, 2008**

**Subcommittee**

**Room One**

8:00am – Noon  
Communication & Coordination

1:00pm – 5:00pm  
Compliance

**Room Two**

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

1:00pm – 5:00pm  
Electronic Commerce

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**Saturday 8:00 am to noon**  
**May 31, 2008**

**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**  
**Hartford, Connecticut**  
**September 19-20, 2008**

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**Friday 8:00am – 5:00pm**  
**September 19, 2008**

**Subcommittee**

**Room One**

8:00am – Noon  
Communication & Coordination

1:00pm – 5:00pm  
Compliance

**Room Two**

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

1:00pm – 5:00pm  
Electronic Commerce

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**Saturday 9:00 am to noon**  
**September 20, 2008**

**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**  
**Seattle, Washington**  
**January 9-10, 2009**

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**Friday 8:00am – 5:00pm**  
**January 9, 2009**

**Subcommittee**

**Room One**

8:00am – Noon  
Communication & Coordination

1:00pm – 5:00pm  
Compliance

**Room Two**

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

1:00pm – 5:00pm  
Electronic Commerce

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**Saturday 8:00 am to noon**  
**January 10, 2009**

**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**