



FTA Motor Fuel Tax Section

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

TO: Uniformity Subcommittee Participants

FROM: Cindy Anders-Robb
Manager – Motor Fuel Tax

SUBJECT: Uniformity Meetings

DATE: May 1, 2014

The **September 2014** Motor Fuel Tax Section Uniformity Committee meeting is scheduled for Jackson, Wyoming. The Subcommittees will meet all day **September 26, 2014**. The Main Uniformity meeting is scheduled for **September 27, 2014**. (*The meetings are on Friday and Saturday*) The meeting will be at the Snow King Hotel. The special rate at the Snow King is \$117.00 plus 15% tax. Make your reservations directly with the hotel by calling **(800) 522-King or (307) 733-5200**. 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 400 E Snow King Avenue, Jackson Hole, Wyoming 83001. Please note that the cut-off date for the hotel reservation is **September 3, 2014**.

PRELIMINARY AGENDA
FTA Motor Fuel Tax Uniformity Committee
Jackson, Wyoming
September 26, 2014

Friday 8:00am – 5:00pm
September 26, 2014

Subcommittee

Room One

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

Room Two

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

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

Saturday 9:00 am to noon
September 27, 2014

FTA Full Uniformity Committee

1. Introduction
2. Approval of minutes
3. Presentations
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
Myrtle Beach, South Carolina
January 25, 2014

Minutes

The FTA Motor Fuel Tax Section Uniformity Committee met at the Myrtle Beach Marriott, Myrtle Beach, South Carolina. Lee Gonzalez (FL) Uniformity State Chair called the meeting to order. Thirty-four (34) were in attendance. (See attached list of attendees)

Minutes

The minutes of the September 2013 Uniformity Committee meeting in Fargo, North Dakota were approved.

Uniformity Chairs

State Co-Chair - Lee Gonzalez – State of Florida
Industry Co-Chair - Bob Donnellan – Global Companies LLC

Subcommittee Chairs

Compliance Subcommittee
State Co-Chair - Jeremy Neeck, Minnesota
Industry Co-Chair - Rae Takai – Shell Oil

Communication and Coordination Subcommittee
State Co-Chair - Christy Dixon – State of Oklahoma
Industry Co-Chair - Anne Nicholson - Exxon Mobil

Electronic Commerce Subcommittee
State Co-Chair - Hal Lovell – State of California
Industry Co-Chair - Gene Holland – P66

Forms Management Subcommittee
State Co-Chair - Cindy Mongold - State of Kansas
Industry Co-Chair - Scott Louie – Chevron

Presentation – Natural Gas Association

Dale Calhoun gave a presentation concerning Compressed Natural Gas and Liquefied Natural Gas. Some of the items that were included in the presentation were:

- Who should be registered or licensed.
- Best point of taxation-Retailer and end user when delivered through the pipeline to station and then compressed when dispensed and put into supply tanks of vehicles.
- Report Form Design-should include total fuel dispensed to motor vehicles (retailers and end users).
- There is currently a standard gge for CNG; however, there is no standard for LNG or LPG.
- By 2019 expecting 3.2 million vehicles will be running on CNG.
- By 2035 expecting half of heavy duty trucks and two-thirds of school buses will be running on CNG.
- What recommendation for dge? No recommendation at this time, Industry is working on this right now.

Presentation – EDI vs XML

Stan Whaley-State of Florida gave a presentation titled “Comparing X12 EDI to XML”. Some of the items that were included in the presentation were:

- Brief overview of X12 EDI and XML
- Key Terminology and Definitions
- Sample EDI and XML Formats
- Advantages and Disadvantages of each

Subcommittee Reports

The Compliance Subcommittee

Rae Takai (Shell Oil) reported there were twenty seven (27) in attendance. The committee discussed:

Training Schedule Update-Motor Fuel Basic Training was held on October 24-27, 2013 in Sacramento, California with 52 students. (26 state and 26 industry students)

Dyed Diesel Stats-At the time of this meeting, the dyed fuel stats were partially compiled

IRS Update-There was no representative from the IRS and this item will be removed on future agendas.

White Paper Document for an “Audit Checklist”-the subcommittee discussed this at length and mutually agreed not to pursue this further due to this could be considered sensitive information.

New Business-The committee continues to solicit project/topic suggestions for the Compliance Subcommittee to work on in 2014.

(See the minutes of this subcommittee for more details)

The Forms Management Subcommittee

Cindy Mongold (Kansas) reported that this committee met with Electronic Commerce. There were 38 participated in the meeting (33 present & 5 called in). The subcommittee discussed the following:

Crosswalk (FTA and STCC Codes)- There was no new information to be reported on at this time. A concern was raised regarding STCC Codes varying between railroads on the east coast and west coast. The team will have an update at the May 2014 meeting.

Oregon Forms Review-The forms review team reviewed Oregon’s Motor Vehicle Fuel and Aircraft Fuel License Tax Return for uniformity and found the following need to be resolved before the form will be considered uniform:

- Line 3 of the face of the return instructions; “From line 7” needs to be changed to “From line 12”.
- Parenthesis on line 4, Column A should be removed.
- Instructions need to include definition of inventory, gasohol and TCN

After further discussion by the committee, once the corrections are made and the instructions are provided the forms review team will review the documents and setup a conference call to discuss conditional approval prior to the May 2014 meeting.

Oregon Schedule Code Request- The subcommittee reviewed and approved the following schedule codes:

- 1H Gallons Received-Originating County and City Tax Paid.
- 7E Gallons Sold for Export-Originating City and/or County Tax Paid.
- 10AC Tax Exempt Sales in City Jurisdiction.
- 10AD Tax Exempt Sales in County Jurisdiction

Ohio Schedule Code Request- The subcommittee reviewed and approved the following schedule code:

- 5AD Gallons sold to licensed retailers

Ohio Forms Review-The forms review team reviewed Ohio's Terminal Operator Report, Transporter Report, Fuel Dealer's Report and Exporter Report for uniformity and found the following needs to be resolved before the forms will be considered uniform:

- Remove "Location" field from the header of all forms and make it part of the TIN (Taxpayer Identification Number), which includes the FEIN.
- Schedule column title change from BOL Date & BOL Number to Document Date & Document Number.
- Instructions need to be included.

After further discussion by the committee, once the corrections are made and the instructions are provided the forms review team will review the documents and setup a conference call to discuss conditional approval prior to the May 2014 meeting.

State ExStars Update-Kansas gave an update on tracking Exstars data.

Uniform Motor Fuel Sales Tax Form-The team presented their thoughts on a uniform motor fuel sales tax form which included discussion regarding leaving out an average cost per gallon, since sales tax is on total receipts there is no need for an average cost per gallon. The team will present a sample form at the meeting in May.

Industry Issues

- Arizona-turned on system edits that required the electronic filing to have an originating TCN number for pipeline receipts into the state. We have never provided that before or do we necessarily know the original terminal. This prevented the file to be submitted. Resolved the issue with the state and they have lifted those edit requirements.
- California- the Department of Fish and Game is pushing to expand the Oil Spill Prevention fee to incorporate overland receipts into CA refineries. The draft language of the bill was poorly written and would cause a number of administrative issues. First, over the water receipts could have a different point of taxation from the overland receipts into the refineries. Also, the language states that this fee will be borne by the consumer of fuel. Currently the state does not allow the oil spill fee to be line itemed on invoices to the

consumer. Will there be separate treatment for the two? Lots of issues that will be forthcoming.

- Industry is monitoring Federal proposal to double the motor fuel tax. Suppliers would see a doubling of their IRS remittances and consumers would see an instant \$0.18 - \$0.19 per gallon increase.

(See the minutes of this subcommittee for more details)

Approved by the Full Committee

• **Subschedule Codes:**

- 1H Gallons Received-Originating County and City Tax Paid.
- 5AD Gallons sold to licensed retailers
- 7E Gallons Sold for Export-Originating City and/or County Tax Paid.
- 10AC Tax Exempt Sales in City Jurisdiction.
- 10AD Tax Exempt Sales in County Jurisdiction

The **Electronic Commerce Subcommittee**

Hal Lovell (CA) reported there were ten (10) in attendance. The subcommittee discussed the following:

Definition for “Electronic Filing”-The group came up with some preliminary language. A handout version will be presented at the next meeting in May so that the Uniformity Committee can discuss the definition.

Georgia Implementation Guide-a conference call was held in July and the IRS lead person wanted to get some input from the FTA. The project is in the infant stages and the IRS is on a fact finding stage for this project. The committee will follow up with the IRS and report at the next meeting in January.

Creation of Form on Obtaining FTA Approval for Efile System –The committee continued to work on a simple handout that will summarize the steps that a state should follow to get FTA’s approval for their Efile systems (forms, Efile Guide, XML schema, etc).

XML Guide for the State of Georgia –The committee approved the State of Georgia’s EDI Implementation Guide.

(See the minutes of this subcommittee for more details)

Approved by the Full Committee

• **Georgia’s EDI Implementation Guide**

The **Communication and Coordination Subcommittee**

Christy Dixon (OK) reported that twenty-seven (27) were in attendance.

The subcommittee discussed the following and the January, 2014 *Uniformer* was distributed.

2014 Taxation, Diversion and Alternative Fuels Booklet- the subcommittee discussed, adding and approved the following:

Section 12 – Please list what blendstocks are taxable or reportable in your state.

Blendstock	Tax Rate	Reportable

Definitions- the subcommittee has been asked to do a definition for Fuel Grade Ethanol. The subcommittee will work on the definition next meeting once they have compiled various definitions from States to review.

ExSTARS Example Letter to Terminals Regarding Confidentiality – the approved letter from the IRS was reviewed for States to use.

Buy/Sell Agreements and Flash Title Agreements – a draft document was discussed and after much discussion, the working group is going to put some scenarios together that shows what reporting problems are caused with the Buy/Sell Agreements and Flash Title Agreements for the next meeting in May.

White Paper Document on “Inventory Gains and Losses” – the draft document was discussed and revisions need to be made. A revised document will be presented at the next meeting in May.

Open Discussions

None

(See the minutes of this subcommittee for more details)

Approved by the Full Committee

•Revision to the 2014 Taxation, Diversion and Alternative Fuels Booklet

Canadian Update

Rick Calloway reported that the Canadian project meets once a year now. The following is what the Fuel Tax Council is currently working on:

- Completing a paper on taxation of natural gas-including recommendations for point of taxation (utility companies or third party providers), conversion factors, shrinkage allowances, reporting requirements, registration requirements and lessons learned.
- Completing the first systems audit binders
- Improving the exchange of information between governments on the movement of fuel
- Improving transactional detail reporting
- Addressing training issues
- Improving website
- Conducting a licensing review

- Improving/updating the generic tax return and fuel tax guide.

For training, they have combined their Basic and Audit courses to provide them electronically on a pilot basis in February.

New Business

A thank you letter from the Canadian Fuel Tax Council was received thanking Jeremy Neeck and Bob Donnellan for recognizing them with the Uniformity Recognition Award.

Announcement was made that at the next meeting in May, on Saturday we will be touring an Ethanol Plant.

Next Meeting

The next Uniformity Committee meeting is scheduled for May 2 and 3, 2014 in Portland, Oregon.

The meeting was adjourned.

FTA UNIFORMITY COMMITTEE

Myrtle Beach, SC

25-Jan-14

Present?	State/Company	Phone	Email Address
	Albin, Michael	ACS Government Solutions	602-412-2011 mike.albin@xerox.com
XX	Anders-Robb, Cindy	Federation of Tax Administrators (FTA)	307-632-4144 cindy.anders-robb@taxadmin.org
	Arndt, Doug	ND Tax Commission	701-328-2050 darndt@nd.gov
	Autry, Beth	Musket Corp/Love's Truck Stop	405-302-6522 betha@loves.com
	Baldwin, Sarah	Husky Marketing & Supply Company	614-210-2326 sarah.baldwin@huskyenergy.com
	Bakshi, Ashwani	Arizona Department of Transportation	602-712-7626 abakshi@azdot.gov
	Benton, Linda	Kentucky Dept of Revenue	502-564-3853 linda.benton@ky.gov
	Bianchi, Donald	PA Department of Revenue	717-783-2518 dbianchi@pa.gov
	Bock, Maureen	OR Dept of Transportation	503-378-2934 maureen.bock@state.or.us
	Bonaccorso, Shirley	Louisiana Dept of Revenue	225-219-2780 shirley.bonaccorso@la.gov
	Bowers, Kristin	Musket Corp/Love's Truck Stop	405-254-3408 kristinb@loves.com
	Boyete, Glenn	Mississippi Department of Revenue	601-923-7151 glenn.boyette@dor.ms.gov
XX	Brand, John	Innovative Software Solutions	210-403-9733 jbrand@innssoftinc.com
XX	Breland, Josh	Shell	713-241-2213 josh.breland@shell.com
	Bryer, Scott	New Hampshire Dept of Safety	603-271-2387 bryers@safety.state.nh.us
XX	Bullock, Traci	SC Department of Revenue	803-896-1748 bulloct@sctax.org
	Bujno, David	NH Department of Safety	603-233-8075 david.bjuno@dos.nh.gov
	Burdick, Doug	Fuel Quest/ZyTax	850-294-0084 doug.burdick@fuelquest.com
XX	Callaway, Rick	Canadian Fuel Tax Council	403-471-7022 rick.callaway@fueltaxcouncil.com
	Cano, Martin	Texas Comptroller of Public Accounts	713-426-8288 martin.cano@cpa.state.tx.us

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Present?	State/Company	Phone	Email Address
	Cheung, Tella	Shell Oil Products	713-241-2917 tella.cheung@shell.com
	Compton, Deborah	Exxon Mobil Corporation	713-431-2737 deborah.compton@exxonmobil.com
	Davenport, Kirk	Texas Comptroller of Public Accounts	512-463-3849 kirk.davenport@cpa.state.tx.us
	Dearie, Erin E	International-Matex Tank Terminals	504-619-2420 erindearie@imlt.com
XX	Dixon, Christy	Oklahoma Tax Commission	405-522-4197 cdixon@oktax.state.ok.us
XX	Donnellan, Robert	Global Companies LLC	781-398-4247 rdonnellan@globalp.com
	Dougherty, Michael	FHWA	202-366-9234 michael.dougherty@dot.gov
	Drewry, Amy	Louis Dreyfus Commodities	816-218-2336 amy.drewry@ldcom.com
	Dudek, Sabrina	NuStar Energy LP	210-918-3654 sabrina.dudek@nustarenergy.com
	Engelken, David	Tank Management Service Inc	785-233-1414 david@tankmagmt.com
XX	Estrada, James	Ryan, LLC	214-546-1811 james.estrada@ryan.com
XX	Evanston, Carolyn	Indiana Department of Revenue	317-615-2510 cevanston@dor.in.gov
	Farish, Dan	Murphy Oil USA Inc	870-864-6466 dan_farish@murphyoilcorp.com
	Feletto, Lou	CA Board of Equilization	916-323-9401 lou.feletto@boe.ca.gov
XX	Fitzgerald, Scott	Iowa Department of Revenue	515-242-6033 scott.fitzgerald@iowa.gov
	Friedman, Vickie	CSX Transportation	904-63-5232 vickie_friedman@csx.com
	Garza, Oscar	Oscar L. Garza & Associates	832-758-9034 olgarza@olgarza.com
	Gast, Keith	MO Dept of Revenue	573-751-5902 keith_gast@mail.dor.state.mo.us
	Gilson, Cheryl	FuelQuest	920-617-7626 cheryl.gilson@fuelquest.com
	Glaser, Kim	PA Department of Revenue	717-787-3644 kglaser@pa.gov

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Myrtle Beach, SC

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Present?	State/Company	Phone	Email Address	
	Golden, Heather	Shell Oil Company	713-241-1919	heather.golden@shell.com
	Gonzalez, Augustine	Innovative Software Solutions	210-602-4477	agonzalez@innsoftinc.com
XX	Gonzalez, Lee	Florida Department of Revenue	850-488-7268	gonzalee@dor.state.fl.us
	Grammer, Michael	Kentucky Dept of Revenue	502-564-1234	michael.grammer@ky.gov
	Gray, Bill	Sinclair Oil Corporation	801-524-2887	bgray@sinclairoil.com
	Grigsby, Ray	Tennessee Dept of Revenue	615-532-6914	ray.grigsby@state.tn.us
	Grizzle, Jonna	Shell	713-241-2786	jonna.grizzle@shell.com
	Hales, Frank	Utah State Tax Commission	801-297-4638	fhales@tax.state.ut.us
	Halubka, Tracy	MT Dept of Transportation	406-444-0806	thalubka@mt.gov
	Hapa, Joselito	Shell Oil Company	712-241-0103	Joselito.hapa.shell.com
XX	Hennig, Drew	FuelQuest	210-643-1946	dhennig@fuelquest.com
XX	Hernandez, David	Valero Energy	210-345-2127	david.hernandez@valero.com
	Hicks, Arlanda	Deloitte Tax LLP	713-982-3940	arhicks@deloitte.com
	Holland, Gene	Phillips66	918-815-0242	gene.p.holland@p66.com
	Humphrey, Nick	Missouri Dept of Revenue	573-751-4689	nick.humphrey@dor.mo.gov
	Humphries, Stephen	Exxon Mobil Corporation	713-431-2777	stephen.a.humphries@exxonmobil.com
	Ice, Wilda	West Virginia Dept of Tax & Revenue	304-558-8533	wilda.b.ice@wv.gov
	Johnson, Bruce	WV State Tax Dept	304-558-8533	bruce.a.johnson@wv.gov
	Johnson, Paul	WA Dept of Licensing	360-664-1844	pajohnson@dol.wa.gov
	Jones, Julie	Utah State Tax Commission	801-297-7575	juliejones@utah.gov

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Myrtle Beach, SC

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Present?	State/Company	Phone	Email Address
	Keel, June	Colonial Oil Industries	912-443-6594 jkeel@colonialgroupinc.com
XX	Kirkpatrick, Phillip	Exxon Mobil Corporation	713-431-2796 phillip.b.kirkpatrick@exxonmobil.com
	Knoles, Trent	Illinois Dept of Revenue	217-785-2645 trent.knoles@illinois.gov
	Kron, bill	Mississippi Department of Revenue	601-923-7152 bill.kron@dor.ms.gov
	Lagunas, Manuel	AZ DOT	602-712-7626 mlagunas@azdot.gov
	Legaspi-Seils, Melody	Alliance Energy LLC	203-315-7188 mlegaspi-seils@allianceenergy.com
	Leichner, Marcia	Nebraska Department of Revenue	402-595-2013 marcia.leichner@nebraska.gov
	Lenius, Tracy	Minnesota Department of Revenue	218-846-7437 tracy.lenius@state.mn.us
	Levasseur, Marc	Rhode Island Division of Taxation	401-222-2953 mlevasseur@tax.state.ri.us
	Lewis, Scott	Rhode Island Division of Taxation	401-574-8892 scott.lewis@tax.ri.gov
	Little, Richard	Deloitte Tax LLP	818-281-6470 rlittle@deloitte.com
	Lietz, Dawn	Nevada Dept of Motor Vehicles	775-684-4626 dlietz@dmv.nv.gov
	Ligotino, Cecilia	Shell Oil Products	713-241-8065 cecilia.ligotino@shell.com
XX	Louie, Scott	Chevron Corporation	925-827-6286 scottlouie@chevron.com
XX	Lovell, Hal	California Board of Equalization	916-324-2301 hal.lovell@boe.ca.gov
	Lupisan, Christopher Joseph	Shell Oil Company	713-241-4010 c.lupisan@shell.com
XX	Lyon, Jonathan	FTA	202-624-5894 jonathan.lyon@taxadmin.org
	McClain, Shanda	Louisiana Dept of Revenue	225-219-2780 shanda.mcclain@la.gov
XX	McConville, Tom	Oklahoma Tax Commission	405-522-4145 tom.mcconville@oktax.state.ok.us
XX	McGlade, Jeff	Marathon Petroleum Company LP	419-421-2361 jdmcglade@marathonpetroleum.com

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XX	McInerney, Jessica	Cargill Incorporated	952-742-7095 jessica-mcinerny@cargill.com
XX	Martin, Edie	Kansas Department of Revenue	785-296-5327 edie.martin@kdor.ks.gov
	Martin, Wally	Exxon Mobil Corporation	713-431-2817 wally.l.martin@exxonmobil.com
XX	Martinez, Pitter A	US Oil, a Division of US Venture Inc	281-728-5219 pmartinez@usoil.com
XX	Mattson-Grimm, Ray	Xerox Government Solutions	608-567-8156 ray.mattson-grimm@xerox.com
XX	Milak, Al	North Carolina Department of Revenue	919-814-1105 al.milak@dornc.com
	Milledge, Nick	US Oil, a Division of US Venture Inc	281-386-9387 nmilledge@usoil.com
	Miller, Ron	R & L Consulting	920-342-0036 rwinfield46@yahoo.com
	Miros, Kurtis	Montana Department of Transportation	406-444-9276 kmiros@mt.gov
	Molique, Laura	Exxon Mobil Corporation	713-431-2829 laura.l.molique@exxonmobil.com
XX	Momoh, Isa	North Carolina Department of Revenue	919-707-7531 isa.momoh@dornc.com
	Monconduit, Michel	IRS	714-347-9408 michel.monconduit@irs.gov
XX	Mongold, Cindy	Kansas Department of Revenue	785-296-7048 cindy.mongold@kdor.ks.gov
	Neeck, Jeremy	Minnesota Department of Revenue	507-523-030 jeremy.neeck@state.mn.us
	Newton, Bill	Utah State Tax Commission	801-297-2767 bnewton@utah.gov
XX	Nicholson, Anne	Exxon Mobil Corporation	713-431-2844 anne.w.nicholson@exxonmobil.com
XX	Nutter, Stephen	Virginia Dept of Motor Vehicles	540-435-2162 stephen.nutter@dmv.virginia.gov
XX	Oliver, Jim	Kentucky Dept of Revenue	502-564-2935 jim.oliver@ky.gov
	Owyer, Mark	Louisiana Dept of Revenue	225-219-2780 mark.dwyer@la.gov
	Padon, Jodi	Plains Marketing L.P.	713-646-4204 jmpadon@paalp.com

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Present?	State/Company	Phone	Email Address
XX	Panza, John North Carolina Department of Revenue	919-814-1103	john.panza@dornc.com
	Papandrea, Marc CT Dept of Revenue	860-541-3228	marc.papandrea@po.state.ct.us
XX	Player, Carol South Carolina Dept of Revenue	803-898-5911	playerc@sctax.org
	Poepelman, Jodi Husky Marketing & Supply Company	614-210-2312	jodi.poepelman@huskyenergy.com
	Reed, David TX Comptroller of Public Accts	512-463-6056	david.reed@cpa.state.tx.us
	Reinauer, Dean Reinauer Transportation	718-816-8167 x 410	deanr@reinauer.com
	Retz, David Chevron Corporation	925-827-6395	dret@chevrontexaco.com
	Rhoads, Ray Kansas Department of Revenue	785-296-4011	ray.rhoads@dkor.ks.gov
	Rhoads, Wayne Mississippi Dept of Transportation	601-359-9759	wrhoads@mdot.state.ms.us
XX	Roy, Chris Wisconsin DOR	608-266-7453	christopher.roy@revenue.wi.gov
	Rutherford III, Henry Georgia Dept of Revenue	404-417-6497	henry.rutherfordiii@dor.ga.gov
XX	Sandoval, Debra PriceWaterHouseCoopers	713-471-9900	debra.l.sandoval@us.pwc.com
	Sanways, Alyssa Northern Tier Energy	651-769-6793	alyssa.samways@Ntenergy.com
	Scheele, Ashley Deloitte Tax LLP	347-266-8642	ashleyscheele@deloitte.com
	Schmitz, June Valero Energy	210-345-2728	june.schmitz@valero.com
	Schrock, Richard Marathon Petroleum Company LP	419-421-2361	rdschrock@mpclp.com
	Stein, Winston BSWA	281-342-2646	winston@bswa.com
	Steffens, Peter Florida Department of Revenue	850-922-2674	steffenp@dor.state.fl.us
	Stevens, Aaron Idaho State Tax Commission	208-334-7706	aaron.stevens@tax.idaho.gov
XX	Takai, Rae Shell Oil Products	713-241-2273	rae.takai@shell.com

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Myrtle Beach, SC

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Present?	State/Company	Phone	Email Address
	Templin, Sharon	Shell Oil Company	713-241-2246 sharon.templin@shell.com
	Thomas, Gerald	ARCO	213-486-2721 Gthomas@mail.arco.com
	Towsley, Tina	Illinois Dept of Revenue	217-785-8707 tina.towsley@illinois.gov
	Turner, Ashley	CSX Transportation	904-633-5230 ashley_turner@csx.com
	Ulm, Chuck	Comptroller of Maryland	410-260-7278 culm@comp.state.md.us
	Warren, Doreen	Idaho State Tax Commission	208-334-7839 Doreen.Warren@tax.idaho.gov
	Werner, Carol	AZ DOT	480-712-4337 cwerner@azdot.gov
	West, Tammy	Virginia Dept of Motor Vehicles	804-367-0883 Tammy.West@dmv.virginia.gov
XX	Whaley, Stan	Florida Department of Revenue	850-717-7566 whaleys@dor.state.fl.us
	Wissink, Darrell	Nebraska Department of Revenue	402-471-5812 darrell.wissink@rev.ne.gov
	Wisianski, Stephen	PA Department of Revenue	717-783-9819 swisianski@pa.gov
	Zimmerman, Mark	AZ DOT	602-712-8381 mzimmerman@azdot.gov

**COMMUNICATION & COORDINATION SUBCOMMITTEE
TENTATIVE AGENDA – FRIDAY, MAY 2, 2014
PORTLAND, OREGON**

1. WELCOME
2. APPROVAL OF MINUTES FROM THE JANUARY 24, 2014 MEETING.
3. DISTRIBUTE THE LATEST EDITION OF THE UNIFORMER – CINDY ANDERS-ROBB, FEDERATION OF TAX ADMINISTRATORS
4. TAXATION, DIVERSION, ALTERNATIVE FUELS BOOKLET-DISCUSS ANY REVISIONS FOR THE 2014 TAXATION. DIVERSION, ALTERNATIVE FUELS BOOKLET. DISCUSS MAYBE ADDING A SECTION ON HOW STATES HANDLE CONTAMINATED FUEL.
5. DISCUSS DRAFT OF DEFINITIONS, MODEL LEGISLATION, ETC FOR BUY/SELL AGREEMENTS (FLASH TITLE) AND RENEWABLE FUELS ALONG WITH DIAGRAMS-ANNE NICHOLSON-EXXONMOBIL.
6. DISCUSS THE DEFINITION FOR “FUEL GRADE ETHANOL”.
7. DISCUSS THE WHITE PAPER DOCUMENT TO BE COMPLETED FOR INVENTORY GAINS AND LOSSES. WILDA ICE, WEST VIRGINIA.
8. DISCUSS THE TAXATION OF BUTANE
9. OLD BUSINESS
10. NEW BUSINESS
11. NEXT MEETING : SEPTEMBER 26, 2014, JACKSON, WYOMING.

**FTA MOTOR FUEL UNIFORMITY COMMITTEE
COMMUNICATION & COORDINATION SUBCOMMITTEE
MYRTLE BEACH, SOUTH CAROLINA
JANUARY 24, 2014**

MINUTES

The Communication & Coordination Subcommittee met on Friday, January 24, 2014. State Co-Chair Christy Dixon and Industry Co-Chair, Anne Nicholson conducted the meeting. The meeting was called to order at approximately 1:00 PM. There were 26 attendees present and 1 attendee by phone.

The minutes from the September 20, 2013 meeting were approved by the subcommittee.

The latest edition of the Uniformer (January 24, 2014 copy) was distributed.

2014 Taxation, Diversion and Alternative Fuels Booklet- the subcommittee discussed, added and approved the following:

Section 12 Please list what blendstocks are taxable or reportable in your state.

Blendstock	Tax Rate	Reportable

Definitions-the subcommittee has been asked to do a definition for Fuel Grade Ethanol. Asked the committee members to submit their states definition to Christy Dixon. Will compile all of the definitions and the subcommittee will work on the definition at the next meeting in May, 2014.

Buy/Sell Agreements and Flash Title Agreements-a draft document was discussed; and after much discussion, the working group is going to put some scenarios together that shows what reporting problems are caused with the Buy/Sell Agreements and Flash Title Agreements for the next meeting in May.

The following is a list of the working group for this project:

Scott Louie, Chevron
Carol Player, South Carolina
Ann Nicholson, ExxonMobil
Bob Donnellan, Global Companies, LLC
Ashley Scheele, Deloitte Tax
Rich Little, Deloitte Tax
Bill Gray, Sinclair Oil

White Paper Document concerning “Inventory Gains and Losses”-this is being worked on by Wilda Ice-State of West Virginia, Marcia Leichner-State of Nebraska, Lee Gonzales-State of Florida, Bill Gray-Sinclair Oil and John Penacho-Sprague Operating

Resources LLC. A draft of the document was discussed at the meeting; however, the version that was presented to the committee was not the correct version. The correct version will be presented to the committee at the May meeting.

ExSTARS Example Letter to Terminals Regarding Confidentiality-Edie Martin, State of Kansas handed out the IRS approved letter that states can use with their licensees.

The next meeting will be on Friday, May 2, 2014, Portland, Oregon.

Christy Dixon, State Co-Chair, State of Oklahoma
Anne Nicholson, Industry Co-Chair, ExxonMobil

**FTA Motor Fuel Uniformity Committee
Compliance Sub-Committee
Myrtle Beach, SC
24 January 2014**

Minutes

The Compliance Sub-Committee met Friday, 24 January 2014. The State Co-Chair seat is vacant, therefore; Industry Co-Chair, Rae Takai, Shell Oil Products US conducted the meeting. There were 26 in-person attendees, with an additional 1 via telecon, for a total 27.

Minutes from the Fargo, ND meeting, 20 September 2013 was approved as presented.

Training Schedule

- The Basic Training class was held 20 – 24 October 2013 in Sacramento, CA. We had 52, 26 state and 26 industry, students in attendance. Thank you to Chevron for hosting a tour of their Sacramento terminal.
- The 2014 training dates to be determined and communicated once known

Dyed Fuel Stats

- At the time of this meeting, the dyed fuels stats were partially complete. If interested, this information is available via Cindy Anders-Robb

IRS Update

- No IRS representation
- We do not expect future IRS representation, therefore; this item will be removed on future agendas

Old Business

- Compliance Tool Documentation – Keep on an ‘as-needed’ basis, nothing to report during this meeting

New Business

- We had an engaging discussion about a high level audit checklist for inclusion within the Compliance Tools documentation. We concluded this discussion with agreement this could be considered sensitive information and mutually agreed not to pursue further.
- Solicited projects for 2014

Next Meeting

- Portland, OR, 2 – 3 May 2014

Rae Takai – Industry Co-Chair, Shell Oil Products US

**Forms Sub-Committee
Agenda
05/02/2014
Portland, Oregon**

- **Introductions** **Cindy Mongold**

- **Review Minutes of January 2014 meeting** **Cindy Mongold**

- **Old Business**
 - 1. **Crosswalk (FTA and STCC Codes)** **Michael Grammer**
 - 2. **Oregon Forms Review** **Tracy Lenius**
 - a. **Review changes to Motor Vehicle Fuel
and Aircraft Fuel License Tax Return & Instructions**
 - 3. **Uniform Motor Fuel Sales Tax Form** **David Hernandez
Tammy West
Bob Donnellan
Jessica McInerny**

 - 4. **Ohio Forms Review** **Tracy Lenius**
 - a. **Continued**

- **New Business**
 - 1. **Industry Issues** **Scott Louie**
 - 2. **State ExSTARS Update** **Edie Martin**
 - 3. **Carrier Report Schedule (Page 82)
(Gross & Net Gallons Columns)** **Cindy Mongold**
 - 4. **Oregon Carrier Report
& Terminal Report** **Tracy Lenius**

- **Recap and Adjournment**

**FTA Forms Sub-Committee
Minutes
January 24, 2014
Myrtle Beach, SC**

➤ **Introductions**

38 participated in the meeting (33 present & 5 called in)

➤ **Review Minutes of September 2013 meeting**

Minutes from the September 2013 meeting in Fargo, ND were reviewed and approved.

➤ **Old Business**

1. Crosswalk (FTA and STCC Codes)

Michael Grammer was not able to attend and did not have anything to report at this time. A concern was raised regarding STCC Codes varying between railroads on the east coast and west coast. An additional railroad contact is to be provided to Michael. The team will have an update at the May 2014 meeting.

2. Oregon Schedule Code Requests

Committee reviewed requests for 4 new schedule codes. Following the discussion 4 schedule codes were issued and approved.

- 1H Gallons Received – Originating county and city tax paid
- 7E Gallons sold for export – Originating city and/or county tax paid
- 10AC Tax exempt sales in city jurisdiction
- 10AD Tax exempt sales in county jurisdiction

3. Oregon Forms Review

Tracy Lenius presented the review teams findings via phone for the;

- Motor Vehicle Fuel and Aircraft Fuel License Tax Return
- Dealer Schedule of Receipts
- Dealer Schedule of Disbursements
- City and County Summary Schedule

The following items need to be changed and instructions need to be included.

- Line 3 of the face of the return instructions; “From line 7” needs to be changed to “From line 12”.
- Parens on line 4, Column A should be removed
- Instructions need to include definition of inventory, gasohol and TCN.

Once the corrections are made and the instructions are provided the forms review team will review the documents and setup a conference call to discuss conditional approval prior to the May 2014 meeting.

4. Uniform Motor Fuel Sales Tax Form

A team consisting of David Hernandez, Bob Donnellan, Jessica McInerney and Tammy West presented their thoughts on a uniform motor fuel sales tax form which included discussion regarding leaving out an average cost per gallon, since sales tax is on total receipts there is no need for an average cost per gallon. The team will present a sample form at the meeting in May.

➤ **New Business**

1. Ohio Schedule Code Request

Committee reviewed request for 1 new schedule code. Following the discussion a new schedule code was issued and approved by the committee.

- 5AD Gallons sold to licensed retailers

2. Ohio Forms Review

Tracy Lenius presented the review teams findings via phone for the;

- Ohio Terminal Operator Return
- Terminal Operator Inventory Schedule Detail
- Terminal Operator Schedule Detail – Receipt
- Terminal Operator Schedule Detail – Disbursement
- Transporter Return
- Transporter Schedule Detail
- Fuel Dealer's Tax Return
- Inventory Schedule Detail – 15C
- Dealer and Exporter Schedule Detail – Receipt
- Dealer and Exporter Schedule Detail – Disbursement
- Exporter Return

The following items need to be changed and instructions need to be included.

- Remove "Location" field from the header of all forms and make it part of the TIN (Taxpayer Identification Number), which includes the FEIN.
- Schedule column title change from BOL Date & BOL Number to Document Date & Document Number

Once the corrections are made and the instructions are provided the forms review team will review the documents and setup a conference call to discuss conditional approval prior to the May 2014 meeting.

3. Industry Issues

Scott Louie provided the industry issues;

- The state of Arizona turned on system edits that required the electronic filing to have an originating TCN number for pipeline receipts into the state. We have never provided that before nor do we necessarily know the original terminal. This

- prevented the file to be submitted. Resolved the issue with the state and they have lifted those edit requirements.
- In California, the Department of Fish and Game is pushing to expand the Oil Spill Prevention fee to incorporate overland receipts into CA refineries. The draft language of the bill was poorly written and would cause a number of administrative issues. First, over the water receipts could have a different point of taxation from the overland receipts into the refineries. Also, the language states that this fee will be borne by the consumer of fuel. Currently the state does not allow the oil spill fee to be line itemed on invoices to the consumer. Will there be separate treatment for the two? Lots of issues that will be forthcoming.
 - Industry is monitoring Federal proposal to double the motor fuel tax. Suppliers would see a doubling of their IRS remittances and consumers would see an instant \$0.18 - \$0.19 per gallon increase.

4. State ExSTARS Update

Eddie Martin provided and ExSTARS update tracking trends in filing 813 vs. 826 data. Not much change. Determined that when the state had been receiving 813 and filings changed to 826, LOA Consent Form 8821 had expired and industry needs to update it every 3 years.

5. EC Survey

Eddie Martin and Hal Lovell presented the 2014 EC Survey maps.

Meeting was adjourned

Next meeting is May 2 & 3, 2014 in Portland, OR

Cindy Mongold State Co-Chair
Scott Louie Industry Co-Chair



E-Commerce Meeting Agenda

Type of Meeting	FTA – E-Commerce
Date	January 24, 2014
Venue	Myrtle Beach, South Carolina
Start Time	1:00 pm

Agenda:

No.	Topic(s)
1	Review the minutes from September 2013 (Fargo, North Dakota) meeting and finalize the summary notes from that meeting.
2	Submit for discussion and approval the State of Georgia Implementation guide and XML schema request. The XML team has reviewed and provided a “tentative” approval of the update and schema pending our formal vote.
3	How to better communicate the FTA E-Commerce role in reviewing and approving a States E-file program. How to explain to States their responsibilities in requesting FTA approval for an e-file system (EDI/XML)? Seems like we could improve our Outreach in this area. Discussion points – E-file guide Pages 4 and 169 discuss how to get the E-guide and XML schema for the states approved in our 2013 E-file Guide. Is this enough material for this procedure?
4	New Topics

Meeting Minutes:

No.	Discussion item	Meeting Minutes
1.	Introduction	Total attendees – 10 in person (no one attended by phone) Industry 1 Misc (Vendors, etc.) 2 States and FTA staff 7
2.	Minutes	We discussed/reviewed minutes from the September 20, 2013 meeting in Fargo, North Dakota. No changes were recommended. Minutes from Sept 2013 meeting were approved by E-Commerce committee.
3.	Reviewed the State of Georgia’s Implementation Guide	Completed – Submit for discussion and approval the State of Georgia Implementation guide and XML schema request. The XML team has reviewed and provided a “tentative” approval of the update and schema pending our formal vote. The E-Commerce group reviewed and approved the submitted guide and XML schema.



E-Commerce Sub-committee Agenda

1/24/14

Page 2 of 2

No.	Discussion item	Meeting Minutes
4.	Create a simple handout form on obtaining FTA approval for E-file system	On-going – Group continued to work on a simple handout that will summarize the steps that a state should take to get FTA approval for their E-file systems (Forms, E-File Guide, XML schema, etc.)
	New item	New – Group worked on a definition for “electronic filing”. Working group came up with some preliminary language that we felt could be reviewed by the “full” uniformity group at our next FTA meeting.

Action Items:

No.	Discussion Item	Resource	Action Required	Status (NS, IP, Done)
1	IRS move to XML	IRS work group	Continue to provide support to IRS in their review of the pros and cons of moving to XML from the IRS 4030 X12 map for ExSTARS reporting.	IP
2	Work on handout on how to submit E-file work to FTA	XML Work Group	Work on a handout to simplify the process of gaining FTA approval for a state E-file project	IP