

**TO:** Uniformity Subcommittee Participants

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

**SUBJECT:** Uniformity Meetings

**DATE:** February 26, 2007

The June 2007 Motor Fuel Tax Section Uniformity Committee meeting is scheduled for Pittsburgh, PA. The Subcommittees will meet all day June 1, 2007. The Main Uniformity meeting is schedule for June 2, 2007. The meeting will be at the Pittsburgh Marriott City Center. The special rate at the Marriott is \$91.00 single/double plus 14% tax. Make your reservations directly with the hotel by calling **(877) 645-3553 or (412) 471-4000**. Make certain to inform the hotel that you are attending the **Federation of Tax Administrators** meeting to receive the special rate. Parking is \$16.50 self-parking or \$23.00 valet. The address of the hotel is 112 Washington Place, Pittsburgh, PA 15219. Please note that the cut-off date for the hotel reservation is May 9, 2007.

The September 2007 Motor Fuel Tax Section Uniformity Committee meeting is scheduled for Baton Rouge, LA. The Subcommittees will meet all day September 28, 2007. The Main Uniformity meeting is schedule for September 29, 2007. The meeting will be at the Hilton Capitol Center. The special rate at the Hilton is \$119.00 single plus 13% tax. Make your reservations directly with the hotel by calling **(800) 445-8667 or (225) 344-5866**. 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 201 Lafayette, Baton Rouge, LA 70801. Please note that the cut-off date for the hotel reservation is August 26, 2007.

The January 2008 Motor Fuel Tax Section Uniformity Committee meeting is being scheduled for sometime the end of January or first of February 2008.

**PRELIMINARY AGENDA**  
**FTA Motor Fuel Tax Uniformity Committee**  
**Pittsburgh, Pennsylvania**  
**June 1-2, 2007**

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**Friday 8:00am – 5:00pm**  
**June 1, 2007**

**Subcommittee**

**Room One**

8:00am – Noon  
Communication & Coordination

1:00pm – 5:00pm  
Compliance

**Room Two**

8:00am – Noon  
Electronic Commerce (not technical)  
Forms Management  
**(Both subcommittees are  
meeting together in the morning)**

1:00pm – 5:00pm  
Electronic Commerce (technical)

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**Saturday 8:30 am to noon**  
**June 2, 2007**

**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

**PRELIMINARY AGENDA**  
**FTA Motor Fuel Tax Uniformity Committee**  
**Baton Rouge, Louisiana**  
**September 28-29, 2007**

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**Friday 8:00am – 5:00pm**  
**September 28, 2007**

**Subcommittee**

**Room One**

8:00am – Noon  
Communication & Coordination

1:00pm – 5:00pm  
Compliance

**Room Two**

8:00am – Noon  
Electronic Commerce (not technical)  
Forms Management  
**(Both subcommittees are  
meeting together in the morning)**

1:00pm – 5:00pm  
Electronic Commerce (technical)

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**Saturday 9:00 am to noon**  
**September 29, 2007**

**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

**FTA MOTOR FUEL UNIFORMITY COMMITTEE**  
**Portsmouth, Virginia**  
**January 20, 2007**

**Minutes**

The FTA Motor Fuel Tax Section Uniformity Committee met at the Marriott in Portsmouth, Virginia on January 20, 2007. Donna Alderman (NC), Uniformity State Co-Chair called the meeting to order. Forty-nine (49) were in attendance. (See attached list of attendees)

**Minutes**

The minutes of the October 2006 Uniformity Committee meeting in Albuquerque, NM were approved.

**Presentation**

A video by Fuel Mister on how to make bio diesel in your garage was presented by Rick Schirk (OH).

Carol Player passed around a sample of bio diesel from a bio diesel plant in South Carolina she visited. The sample of bio diesel was made from chicken fat

**Uniformity Chairs**

State Co-Chair        Donna Alderman, State of North Carolina  
Industry Co-Chair    Bob Donnellan – Global Companies

**Subcommittee Chairs**

Compliance Subcommittee

State Co-Chair        Rick Schirk – State of Ohio  
Industry Co-Chair    Sharon Templin – Shell Oil

Communication and Coordination Subcommittee

State Co-Chair        Bob Crawford – State of Maryland  
Industry Co-Chair    Jeff Farish -- ExxonMobil

Electronic Commerce Subcommittee

State Co-Chair        Darrell Wissink – State of Nebraska  
Industry Co-Chair    Kathy McKee – Marathon Ashland

Forms Management Subcommittee

State Co-Chair        Herman Wisneski – State of Minnesota  
Industry Co-Chair    Vicki Babcock – Chevron/Texaco

**Subcommittee Reports**

The **Compliance Subcommittee** Rick Shirk (OH) reported there were twenty-seven (27) in attendance. The committee discussed the following:

- Best Practices Manual (disclosing sensitive information)
- Dyed Fuel Issues
- Fuel Evasion Issues
- Railroad Issues
- Training
- Bio Diesel Issues

- Paperwork of Barges

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

The **Electronic Commerce Subcommittee** Darrell Wissink (NE) reported the two sessions discussed the following:

**NOT TOO TECHNICAL** (27 in attendance) **(this was combined with Forms Management meeting)**

- ExTOLE
- ExSTARS User's Group
- EC 2006 Survey results
- Industry Issues

**TECHNICAL** (19 in attendance)

- IRS Update
- ExSTARS Update
- State EDI Guides
- EDI Implementation Guide Updates
- Data Repository
- XML Schema

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

The **Forms Management Subcommittee** Herman Wisneski (MN) reported that this committee met with Electronic Commerce. There were twenty-seven (27) in attendance. The subcommittee discussed the following:

- Product code request  
Racing Gas
- Best method to report product where the tax has been assessed at a lower rate but sold at a higher rate
- Schedule code request from Kentucky
- Forms approval request  
State of Maryland  
State of Louisiana  
State of New York
- Railroad STCC and FTA product codes

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

**FULL COMMITTEE APPROVED**

Rename Schedule 10-J to  
"Gallons delivered to consumers or filing stations tax free"

The **Communication and Coordination Subcommittee** Christy Dixon (OK) reported that seventeen (17) were in attendance. The subcommittee discussed the following and the January 2007 *Uniformer* was passed out. (See minutes for the publication)

- White paper/issue paper on bio diesel and other alternative fuels
- Definition for Diversion
- Define Racing Fuel
- Bill of lading project

- Document for the Model Legislation for when fuel has 2 different tax rates
- Gather information on Two Party Exchange

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

### **FULL COMMITTEE APPROVED**

#### Definition for Diversion

Diversion means product shipped from a terminal to a state or jurisdiction other than the destination state or jurisdiction indicated on the original bill of lading.

#### **Old/New Business**

Michael Harrell, Motor Fuel Tax Section National Chair discussed that he is looking for topics for the Annual Meeting in October. If anyone has anything they would like to present or see on the agenda, please contact Michael Harrell or Cindy Anders-Robb.

Carol Player talked about the National Diversion Registry. The registry currently has 25 states participating in it. She encourages more states to join. If you are interested in joining, please contact Carol Player or Cindy Anders-Robb for details.

Cindy Anders-Robb requested that all minutes, agenda and project tracking forms be submitted to her no later than February 16, 2007.

#### **Next Meeting**

The next Uniformity Committee meetings are scheduled as follows:

June 1-2, 2007 – Pittsburgh, Pennsylvania

September 28-29, 2007 – Baton Rouge, Louisiana

The meeting was adjourned.

**FTA UNIFORMITY COMMITTEE**  
**Portsmouth, Virginia**  
20-Jan-07

| Present?  | Name                | State/Company                          | Phone        | Fax          | Email Address  |
|-----------|---------------------|--|--------------|--------------|--|
| <b>XX</b> | Albin, Michael      | ACS Government Solutions               | 602-412-2011 | 602-254-4451 | mike.albin@acs-inc.com   |
| <b>XX</b> | Alderman, Donna     | North Carolina Dept of Revenue         | 919-733-8214 | 919-733-8654 | <a href="mailto:donna.alderman@domc.com">donna.alderman@domc.com</a>                             |
| <b>XX</b> | Anders-Robb, Cindy  | Federation of Tax Administrators (FTA) | 307-632-4144 | 307-632-3234 | cindy.anders-robb@taxadmin.org   |
| <b>XX</b> | Anderson, Greg      | ConocoPhillips Inc                     | 918-661-0612 | 918-661-0612 | <a href="mailto:gregory.a.anderson@conocophillips.com">gregory.a.anderson@conocophillips.com</a> |
| <b>XX</b> | Babcock, Vicki      | Chevron/Texaco                         | 925-827-7071 | 925-827-7267 | <a href="mailto:vrba@chevrontexaco.com">vrba@chevrontexaco.com</a>                               |
|           | Balsoma, Dominick   | MD Compt of Motor Fuels                | 410-260-7536 | 410-974-3129 | <a href="mailto:dbalsoma@comp.state.md.us">dbalsoma@comp.state.md.us</a>                         |
| <b>XX</b> | 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>                       |
| <b>XX</b> | 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:jheard@colonialgroupinc.com">jheard@colonialgroupinc.com</a>                     |
| <b>XX</b> | 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              | 225-219-2200 | 225-219-2210 | <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  |
|           | Bray, Bob           | Ohio Department of Taxation            | 614-752-1929 | 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  |
| <b>XX</b> | Bullock, Traci      | SC Department of Revenue               | 803-898-5486 | 803-898-5339 | <a href="mailto:bulloct@sctax.org">bulloct@sctax.org</a>   |
| <b>XX</b> | Burdick, Doug       | Fuel Quest/ZyTax                       | 850-514-3366 | 850-514-3366 | doug.burdick@Zytax.com   |
|           | 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>                                     |
|           | Chitwood, Bill      | Exxon Mobil Corporation                | 713-656-5905 | 713-656-7502 | <a href="mailto:bill.j.chitwood@exxonmobil.com">bill.j.chitwood@exxonmobil.com</a>               |

FTA UNIFORMITY COMMITTEE  
Portsmouth, Virginia  
20-Jan-07

| Present?  | Name                   | State/Company                                     | Phone        | Fax          | Email Address  |
|-----------|------------------------|---|--------------|--------------|--|
|           | 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>     |
|           | Cochran, Don           | BP Corporation NA                                 | 281-366-0096 |              | <a href="mailto:don.cochran@bp.com">don.cochran@bp.com</a>                             |
| <b>XX</b> | Crago, Jack            | PA Dept of Revenue                                | 717-783-9191 | 717-787-7471 | <a href="mailto:ecragoiii@state.pa.us">ecragoiii@state.pa.us</a>                       |
|           | Crawford, Bob          | Comptroller of Maryland                           | 410-260-7566 | 410-974-3129 | <a href="mailto:bcrawford@comp.state.md.us">bcrawford@comp.state.md.us</a>             |
| <b>XX</b> | 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 | <a href="mailto:kirk.davenport@cpa.state.tx.us">kirk.davenport@cpa.state.tx.us</a>     |
| <b>XX</b> | Dixon, Christy         | Oklahoma Tax Commission                           | 405-522-4197 | 405-522-2072 | <a href="mailto:cdixon@oktax.state.ok.us">cdixon@oktax.state.ok.us</a>                 |
|           | Dollens, Linda         | Indiana Department of Revenue                     | 317-615-2501 | 317-615-2502 | <a href="mailto:ldollens@dor.state.in.us">ldollens@dor.state.in.us</a>                 |
| <b>XX</b> | Donnellan, Robert      | Global Companies LLC                              | 781-398-4354 | 781-398-4160 | <a href="mailto:rdonnellan@globalp.com">rdonnellan@globalp.com</a>                     |
|           | Ellis, Peter           | New York State Department of Taxation and Finance | 518-457-1407 | 518-457-9807 | <a href="mailto:peter_ellis@tax.state.ny.us">peter_ellis@tax.state.ny.us</a>           |
|           | Farish, Jeff           | Exxon Mobil Corporation                           | 713-656-9880 | 713-656-7502 | <a href="mailto:jeff.d.farish@Exxonmobil.com">jeff.d.farish@Exxonmobil.com</a>         |
| <b>XX</b> | Feletto, Lou           | CA Board of Equalization                          | 916-323-9401 |              | <a href="mailto:lou.feletto@boe.ca.gov">lou.feletto@boe.ca.gov</a>                     |
|           | Fitzgerald, Julian Sr. | North Carolina Dept of Revenue                    | 919-733-8200 | 919-733-8654 | <a href="mailto:julian.fitzgerald@dorncc.com">julian.fitzgerald@dorncc.com</a>         |
| <b>XX</b> | Fitzgerald, Scott      | Iowa Department of Revenue                        | 515-242-6033 |              | <a href="mailto:scott.fitzgerald@iowa.gov">scott.fitzgerald@iowa.gov</a>               |
|           | Gabriele, Mark         | CA Board of Equalization                          | 916-445-2715 |              | <a href="mailto:mgabriel@boe.ca.gov">mgabriel@boe.ca.gov</a>                           |
|           | Gast, Keith            | MO Dept of Revenue                                | 573-751-5902 | 573-522-1720 | <a href="mailto:keith_gast@mail.dor.state.mo.us">keith_gast@mail.dor.state.mo.us</a>   |
|           | Gates, Donna           | Oklahoma Tax Commission                           | 405-522-5654 | 405-521-2146 | <a href="mailto:dgates@oktax.state.ok.us">dgates@oktax.state.ok.us</a>                 |
| <b>XX</b> | Gilson, Cheryl         | ZyTax   | 920-617-7626 |              | <a href="mailto:cheryl.gilson@zytax.com">cheryl.gilson@zytax.com</a>                   |
| <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 | <a href="mailto:sharon.gostovich@dot.state.wy.us">sharon.gostovich@dot.state.wy.us</a> |
|           | Graves, Marc           | Battelle  | 216-898-6437 |              | <a href="mailto:gravesm@battelle.org">gravesm@battelle.org</a>                         |
| <b>XX</b> | Grammer, Michael       | Kentucky Dept of Revenue                          | 502-564-1234 | 502-564-2906 | <a href="mailto:michael.grammer@ky.gov">michael.grammer@ky.gov</a>                     |



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**Portsmouth, Virginia**  
20-Jan-07

| Present?  | Name               | State/Company  | Phone        | Fax          | Email Address  |
|-----------|--------------------|--|--------------|--------------|--|
|           | 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 | 615-532-6386 | rgrigsby@mail.state.tn.us  |
|           | 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  |
|           | 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>         |
| <b>XX</b> | Herrera, Anita     | OTC Legal  | 202-349-1677 | 202-521-4026 | <a href="mailto:aherrera@otclega.com">aherrera@otclega.com</a>                           |
|           | Hernandez, David   | Valero Energy  | 210-345-2127 | 210-345-2225 | <a href="mailto:david.hernandez@valero.com">david.hernandez@valero.com</a>               |
| <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  |
|           | Holland, Gene      | ConocoPhillips                                       | 918-661-4035 |              | <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   |
| XX        | 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   |
|           | Ice, Wilda         | West Virginia Dept of Tax & Revenue                  | 304-558-8533 | 304-558-8526 | wice@tax.state.wv.us   |

FTA UNIFORMITY COMMITTEE  
Portsmouth, Virginia  
20-Jan-07

| Present?  | Name                 | State/Company                       | Phone        | Fax          | Email Address  |
|-----------|----------------------|-------------------------------------|--------------|--------------|--|
|           | 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> | 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 |              | <a href="mailto:jjohnson@boe.ca.gov">jjohnson@boe.ca.gov</a>                       |
| <b>XX</b> | 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>         |
| <b>XX</b> | King, Ed             | California Board of Equalization    | 916-324-2379 | 916-324-2554 | <a href="mailto:edward.king@boe.ca.gov">edward.king@boe.ca.gov</a>                 |
|           | Knoles, Trent        | Illinois Dept of Revenue            | 217-785-2624 | 217-785-0692 | <a href="mailto:tknoles@revenue.state.il.us">tknoles@revenue.state.il.us</a>       |
|           | Kuhn, Patricia       | West Virginia Dept of Tax & Revenue | 304-558-8622 | 304-558-1990 | <a href="mailto:pkuhn@tax.state.wv.us">pkuhn@tax.state.wv.us</a>                   |
|           | Lasecka, Martin      | Wisconsin Department of Revenue     | 608-261-1913 | 608-261-7049 | <a href="mailto:mlasecki@dor.state.wi.us">mlasecki@dor.state.wi.us</a>             |
|           | Lawrence, Brad       | Ontario Ministry of Finance         | 905-433-6335 | 905-436-4507 | <a href="mailto:lawranbr@rev.gov.on.ca">lawranbr@rev.gov.on.ca</a>                 |
|           | Lake, Janet          | Nebraska Department of Revenue      | 402-471-5678 | 402-471-5607 | <a href="mailto:jlake@rev.state.ne.us">jlake@rev.state.ne.us</a>                   |
| <b>XX</b> | Leichner, Marcia     | Nebraska Department of Revenue      | 402-595-2013 | 402-595-1041 | <a href="mailto:marcia.leichner@rev.ne.gov">marcia.leichner@rev.ne.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@dorn.com">reggie.little@dorn.com</a>                 |
| <b>XX</b> | Little, Rich         | IRS                                 | 213-576-3837 | 213-576-3731 | <a href="mailto:richard.a.little@irs.gov">richard.a.little@irs.gov</a>             |
|           | Leyrer, Randy        | Michigan Dept of Treasury           | 517-373-4712 |              | <a href="mailto:leyrerr@michigan.gov">leyrerr@michigan.gov</a>                     |
| <b>XX</b> | Love, John           | Consultant                          | 202-622-3086 | 202-622-2011 | <a href="mailto:jlove25@att.net">jlove25@att.net</a>                               |
|           | McElroy, Lynn        | Florida Department of Revenue       | 850-922-0668 | 850-922-8426 | <a href="mailto:mcelroy@dor.state.fl.us">mcelroy@dor.state.fl.us</a>               |
|           | McInerney            | WY Dept of Audit                    | 307-777-6460 | 307-777-5642 | <a href="mailto:bmcinerney@wyaudit.state.wy.us">bmcinerney@wyaudit.state.wy.us</a> |
| <b>XX</b> | McKee, Kathy         | Marathon Petroleum                  | 419-421-3305 | 419-421-4590 | <a href="mailto:klmckee@mapllc.com">klmckee@mapllc.com</a>                         |
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FTA UNIFORMITY COMMITTEE  
Portsmouth, Virginia  
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| <b>XX</b> | Morton, Johnnie   | NC Department of Revenue           | 919-733-8556 | 919-733-8654 | <a href="mailto:john.morton@dornrc.com">john.morton@dornrc.com</a>                               |
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|           | 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>                   |
|           | Pearson, Ken      | Missouri Department of Revenue     | 573-751-3804 | 573-751-7273 |  |
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FTA UNIFORMITY COMMITTEE  
Portsmouth, Virginia  
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 Portsmouth, Virginia  
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|           | 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> |
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|           |                       |                                 |                        |                   |  |
|           | <b>IF YOU ARE NOT</b> | <b>ON THIS LIST, PLEASE</b>     | <b>FILL OUT BEHIND</b> | <b>THE ORANGE</b> | <b>TAB</b>   |
|           |                       |                                 |                        |                   |  |
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# The Uniformer

**MESSAGE FROM THE  
FTA MOTOR FUEL TAX  
SECTION CHAIR  
MICHAEL HARRELL**

Greetings to all and Happy New Year! I am certain that 2007 will be just as challenging as the last few years have been, particularly since the "Post-Katrina general public" now has more than a passing interest in the motor fuel industry. As the current Chair of the Motor Fuel Tax section, I look forward to working with each of the subcommittees, and attending the regional and annual meetings, to continue the efforts and hard work needed to deal with existing and emerging issues.

I first want to thank the Northeast region for the continuous cooperation and camaraderie over the years. I firmly believe that our constant communication and sharing of ideas and issues have helped us all to deal with the issues that are unique to our "neck of the woods". I know that this level of effort will only be enhanced as we move forward.

Second, I certainly wish to thank the FTA for its continuing administrative support over the years. Without the coordinated training, provision of guidance in regional and annual meeting planning, and the many other things that we all have come to rely upon, we simply would not be able to effectively share information and coordinate activities on a national level.

Third, I thank the various Federal government entities and industry partners that continue to work

with the member jurisdictions, because their valuable contributions help us to make informed tax policy and law decisions.

Finally, I certainly thank all of the member jurisdictions, certainly for approving my nomination to this important position, but also for being my partners in this ever-changing landscape of fuel tax administration.

I look forward to the coming year!

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

As I begin yet another year as the industry co-chair of the Uniformity committee my goal is to obtain more industry participation. In my opinion industry participation is down and needs to be increased. I strongly believe that once a member of industry attends the meetings and working groups they will see how productive these sub committees are. I also believe they will have a positive impact on the issues at hand and their knowledge will be a tremendous help to all involved. I also think that new blood will give us new perspectives on the issues at hand.

**MESSAGE FROM THE  
UNIFORMITY COMMITTEE  
STATE CO-CHAIR  
DONNA ALDERMAN**

I would like to take this opportunity to wish you a Happy New Year and to let you know

that I look forward to serving as your State Uniformity Co-Chair for another year. It is impossible to think that another year has come and gone. For many of us last year was filled with "everything electronic" so it would only be fitting to continue the Uniformity discussions with E-Commerce.

For those of you who are on the E-Commerce Subcommittee, my hat's off to you. Over the years this subcommittee has developed a uniform 813 EDI map, drafted a uniform XML schema, identified security issues in internet-based electronic tax filing, developed the 820 ACH debit payment, developed the 826 tax information exchange, developed the 997 functional acknowledgment, and recommended standardized Motor Fuel web pages. If this wasn't enough this group also reviews all state EDI maps to ensure uniformity.

My state is in the process of implementing a Motor Fuels Tracking System. The hard work by this subcommittee was most evident during this implementation. Most of the work ensuring uniformity had been completed we just needed to follow the model laid out in the Electronic Combined Reporting Methods Implementation Guide. I am grateful to all parties involved with the creation of this guide. Most of you know that I don't have a technical bone in my body and that is true for most tax administrators. This guide has made things simple enough even I could understand and follow it.

I would like to thank this subcommittee for their hard work and dedication. I would specifically like to thank Doreen Warren for her tireless work on this subcommittee. She has stepped down as the State Co-chair however her influence and her passion for her work will remain with us. It is with great confidence this subcommittee, headed by Darrell Wissink and Kathryn McKee, will continue to push us into the "technical" 21<sup>st</sup> century.

**CANADIAN FUEL TAX  
COUNCIL (FTC) UPDATE  
CHARLES GREENOUGH**

The Fuel Tax Council (FTC) met on October 19 and 20, in Ottawa. The Canada Revenue Agency (CRA), provided an overview of the web site, which the CRA will be setting up and administrating for the FTC on their Secure Extranet Partnership Web Site. The Alberta Ministry of Finance provided an update on the status of the E-Filing project, and a new EDP Audit Training course was approved by the Steering Committee. In addition, the provinces and territories met to discuss the overall form and operations of the FTC.

**Web Site**

The web site is currently planned to be launched in Mid-February. This is a secure web site, with password access, and will be restricted to Steering Committee and Sub-Committee members. It will be located on the *Canada Revenue Agency Secure Partnership Intranet Web Site*. Postings for the web site will

include meeting minutes, training calendar, common definitions, contact lists, and FTC Binder. The sub-committees will be able to post work in progress (for review by other members of the team) documents on the site.

**E-Filing**

The Alberta Ministry of Finance provided a status update on the e-filing project. As you may recall from my previous report, Alberta Finance will be the first Jurisdiction in Canada to offer e-filing for fuel taxes.

The sub-committee held a meeting in December and finalized the business rules document and planned the project milestones for the next 12 months.

**Field Audit and EDP**

**Audit Training**

The Field Audit Training course is on schedule and will be holding the mock session in Toronto, June 19 to 21.

The Steering Committee approved the EDP Audit Course for Field Auditors. The course is still in the development stage. Current plans are for the course to be held over 3 days. The course will provide attendees with hands on knowledge of ACL and IDEA.

**Basic Training**

Basic training sessions have been held in Calgary, Edmonton and Vancouver. A session is being planned for March 6 to 8, in Toronto.

**UNIFORMITY COMMITTEE**

The FTA Motor Fuel Tax Section Uniformity Committee met at the Hyatt in Albuquerque, New Mexico on October 7, 2006. Vice National Chair Michael Harrell (DE) called the meeting to order. Fifty-three (53) were in attendance.

**Minutes**

The minutes of the June 2006 Uniformity Committee meeting in Oklahoma City, OK were approved.

**Presentation**

Herman Wisneski (MN) gave a presentation on Bio Diesel.

**SUBCOMMITTEE REPORTS**

**Compliance Subcommittee**

Rick Shirk (OH) reported the committee discussed the following:

- Best Practices Manual (disclosing sensitive information)
- Dyed Fuel Issues
- Current trends in evasion
- Railroad Issues
- Training

**Electronic Commerce Subcommittee**

Darrell Wissink (NE) reported the two sessions and discussed the following:

**Not Too Technical**

(32 in attendance) (this was combined with Forms Management meeting).

- Inventory by Position Holder
- EDI Implementation Guide
- ExSTARS Review Team
- 2006 Survey

**Technical**

(17 in attendance)

- XML Schema Update
- Best Practices Manual

**Forms Management Subcommittee**

Herman Wisneski (MN) reported that this committee met with Electronic Commerce. There were thirty-two (32) in attendance. The subcommittee discussed the following:

- Product code request
  - IRS
  - Kentucky
  - Michigan
- Ultra-low sulfur product code discussion
- Schedule code request from Kansas
- Forms approval request
  - State of Maryland
  - State of Louisiana
- Railroad STCC and FTA product codes

**Communication and Coordination Subcommittee**

Bob Crawford (MD) reported that eighteen (18) were in attendance. The subcommittee discussed the following and the October 2006 *Uniformer* was passed out. (See minutes for the publication).

- White paper/issue paper on bio diesel and other alternative fuels
- Definition for Diversion
- Define Racing Fuel

**Old/New Business**

Bob Donnellan (Global) gave out certificates to all subcommittee chairs. Carol Player gave Jeff Farish (ExxonMobil) a National Chair's award for all his hard work.

Cindy Anders-Robb requested that all minutes, agenda and project tracking forms be submitted to her no later than December 1, 2006.

The meeting adjourned.

**UPCOMING MEETINGS 2007****Uniformity Meeting**

January 19-20, 2007  
Renaissance Portsmouth  
Portsmouth, Virginia

**Advanced Investigation Training**

January 28-February 1, 2007  
Austin, Texas

**Pacific Region**

April 29-May 1, 2007  
University Marriott  
Tucson, Arizona

**Northeastern Region**

May 20-22, 2007  
New Jersey

**Uniformity Meeting**

June 1-2, 2007  
Pittsburgh Marriott  
Pittsburgh, Pennsylvania

**Southern Region**

June 17-19, 2007

Wilmington Hilton  
Wilmington, North Carolina

**Uniformity Meeting**

September 28-29, 2007  
Baton Rouge Hilton  
Baton Rouge, Louisiana

**Annual Meeting**

September 30- October 3, 2007  
Baton Rouge Hilton  
Baton Rouge, Louisiana

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**Communications & Coordination Subcommittee**  
**Agenda – June 1, 2007**

8:00 – 9:30 AM -Status report of the various current projects

9:30 – 9:45 AM -Break

9:45 – 11:00 AM -Work on projects as a group or teams as necessary

11:00 – 11:45 AM – Recap project results and assignments during interim before next meeting.

Projects – FTA Definitions – continuation as needed.

Project- Uniformer

Projects 18-20 -from the Steering Committee ( still in progress)

Project 18 – Model Legislation on Forfeitures of Fuel

Project-Bill of Lading document

Project 20 – Add a section to Model Legislation for Two-Party Exchanges.

Project –White paper on Biodiesel and Alternative Fuels

Project- Product taxed at higher rate than refunded-based on use- add to Model Legislation Checklist.

**Minutes of the Communication & Coordination  
Subcommittee Meeting  
Friday, January 19, 2007**

The Communication & Coordination Subcommittee met on Friday, January 19, 2007 at the Renaissance Portsmouth Hotel in Portsmouth, VA. Christy Dixon, State of Oklahoma called the meeting to order at 8:00 AM. The State Co-Chair Bob Crawford and the Industry Co-Chair Bill Chitwood were unable to attend the meeting. There were 17 attendees present.

Ed King distributed the latest edition of The Uniformer (January 2007 copy). The deadline for submission of articles to be included in the June 2007 Uniformer is May 10, 2007. Many thanks go to Ed King and Bill Chitwood for their continued work on the Uniformer. Ed King again reminded the Chairs of the four regional task force groups to kindly submit a brief summary of the regional meeting for inclusion in the Uniformer as the regional meetings occur. Many thanks to those who did submit information for the January 2007 Uniformer.

The full Uniformity Committee voted and approved the following definition:

**“Diversión”** means ‘product shipped from a terminal to a state or jurisdiction other than the destination state or jurisdiction indicated on the original bill of lading’.

General

The project for the bio-diesel white paper and the expansion which now includes other ‘alternative fuels’. Carol Player with the State of South Carolina will put something together for definitions, tax incentives, current treatment at the IRS level and State level for our next meeting in Pittsburg, PA, June 2007.

The “bill of lading” project- The committee members will gather different BOL’s and try to get uniform definitions for shipper, supplier, consignee, consignor, exchanges, etc for the next meeting in Pittsburg, PA in June 2007.

Eddie Martin with the State of Kansas is drafting a document to be added to the Model Legislation document for when fuel has 2 different tax rates. Product taxed at higher rate than what is refunded-based on use of the product. This will be added to Section 14. Alternative Fuels (b). The draft will be discussed at our next meeting in Pittsburg, PA in June 2007.

The subcommittee members will gather information concerning Two-Party Exchanges and will compile the information at our next meeting in Pittsburg, PA in June 2007 to add this to the Model Legislation.

The next meeting of the Communications & Coordination Sub-committee will be

on June 1, 2007 in Pittsburg, PA.

Christy Dixon, State of Oklahoma

Bob Crawford, State Co-Chair

Bill Chitwood, Industry Co-Chair

## FTA Communication & Coordination Subcommittee

January 19, 2007

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|         | Chitwood, Bill     | ExxonMobil            | 713-656-5905 | 713-656-7502 | <a href="mailto:Bill.J.Chitwood@ExxonMobil.com">Bill.J.Chitwood@ExxonMobil.com</a> | X                |                  |                  |
|         | Cleary, Rosemary   | Connecticut           | 860-541-3226 | 860-541-7698 | <a href="mailto:Rosemary.Cleary@po.state.ct.us">Rosemary.Cleary@po.state.ct.us</a> | X                |                  |                  |
|         | Crago, Jack        | Pennsylvania          | 717-783-9191 | 717-783-7174 | <a href="mailto:ecragoiii@state.pa.us">ecragoiii@state.pa.us</a>                   | X                |                  |                  |
|         | Crawford, Bob      | Maryland              | 410-260-7566 | 410-974-3129 | <a href="mailto:bcrawford@comp.state.md.us">bcrawford@comp.state.md.us</a>         | X                | X                | X                |

|  |                    |                           |              |              |  |   |   |   |
|--|--------------------|---------------------------|--------------|--------------|--|---|---|---|
|  | Crowley, Mary      | Pennsylvania              |              |              | <a href="mailto:mcrowley@state.pa.us">mcrowley@state.pa.us</a>                                   |   |   | X |
|  | Dixon, Christy     | Oklahoma                  | 405-522-4197 | 405-522-2072 | <a href="mailto:cdixon@oktax.state.ok.us">cdixon@oktax.state.ok.us</a>                           | X |   |   |
|  | Gates, Donna       | Oklahoma Tax Comm         | 405-522-5654 | 405-521-2146 | <a href="mailto:dgates@oktax.state.ok.us">dgates@oktax.state.ok.us</a>                           |   |   |   |
|  | Gibson, Kelly      | ExxonMobil                |              |              | <a href="mailto:Kelly.Gibson@exxonmobil.com">Kelly.Gibson@exxonmobil.com</a>                     |   |   | X |
|  | Greenough, Charles | Canadian Fuel Tax Council | 905-433-5705 | 905-436-4507 | <a href="mailto:Charles.greenough@fin.gov.on.ca">Charles.greenough@fin.gov.on.ca</a>             | X | X | X |
|  | Halubka, Tracy     | Montana                   |              |              | <a href="mailto:thalubka@mt.gov">thalubka@mt.gov</a>   |   |   | X |
|  | Hernandez, David   | Valero Energy             | 210-345-2127 | 210-345-2225 | <a href="mailto:David.Hernandez@Valero.com">David.Hernandez@Valero.com</a>                       |   |   |   |
|  | King, Ed           | California                |              |              | <a href="mailto:Edward.king@boe.ca.gov">Edward.king@boe.ca.gov</a>                               | X | X | X |
|  | Knoles, Trent      | Illinois                  |              |              | <a href="mailto:tknoles@revenue.state.il.us">tknoles@revenue.state.il.us</a>                     |   |   | X |
|  | Leichner, Marcia   | Nebraska                  | 402-595-2013 | 402-595-2715 | <a href="mailto:Marcia.leichner@rev.ne.gov">Marcia.leichner@rev.ne.gov</a>                       | X |   | X |
|  | McElroy, Lynn      | Florida                   | 850-922-0668 | 850-922-8426 | <a href="mailto:mcelroyl@dor.state.fl.us">mcelroyl@dor.state.fl.us</a>                           | X | X | X |
|  | Morris, Linda      | FHWA                      | 202-366-9234 | 202-366-7696 | <a href="mailto:Linda.morris@fhwa.dot.gov">Linda.morris@fhwa.dot.gov</a>                         | X |   |   |
|  | O'Gorman, Joe      | New Jersey                | 609-633-8047 | 609-633-6201 | <a href="mailto:Joe.Ogorman@treas.state.nj.us">Joe.Ogorman@treas.state.nj.us</a>                 | X | X |   |
|  | Ontiveros, Daniel  | ConocoPhillips            | 918-661-1845 |              | <a href="mailto:Daniel.J.Ontiveros@ConocoPhillips.com">Daniel.J.Ontiveros@ConocoPhillips.com</a> |   |   |   |

|  |                 |                            |              |              |  |   |   |   |
|--|-----------------|----------------------------|--------------|--------------|--|---|---|---|
|  | Papandrea, Marc | Connecticut                | 860-541-3228 | 860-541-7698 | <a href="mailto:Marc.papandrea@po.state.ct.us">Marc.papandrea@po.state.ct.us</a> | X |   |   |
|  | Player, Carol   | South Carolina Dept of Rev | 803-898-5911 | 803-898-5685 | <a href="mailto:playerc@sctax.org">playerc@sctax.org</a>                         |   |   |   |
|  | Riden, Shirley  | Pennsylvania               | 717-783-9363 | 717-787-6261 | <a href="mailto:sriden@state.pa.us">sriden@state.pa.us</a>                       | X |   | X |
|  | Sery, James H   | Oklahoma Tax Comm          | 405-522-1764 |              |  |   |   |   |
|  | Shirk, Rick     | Ohio Dept of Taxation      | 614-995-5010 | 614-752-1929 |  |   |   |   |
|  | Steffens, Peter | Florida                    | 850-922-2674 | 850-922-8426 | <a href="mailto:steffensp@dor.state.fl.us">steffensp@dor.state.fl.us</a>         | X |   | X |
|  | Templin, Sharon | Shell                      | 713-241-2246 | 713-241-2162 | <a href="mailto:Sharon.templin@shell.com">Sharon.templin@shell.com</a>           | X |   | X |
|  | Thung, Andy     | Oklahoma Tax Comm          | 405-522-5651 |              | <a href="mailto:athung@tax.ok.gov">athung@tax.ok.gov</a>                         |   |   |   |
|  | West, Tammy     | Virginia                   | 804-367-0883 | 804-367-1123 | <a href="mailto:Tammy.West@dmv.virginia.com">Tammy.West@dmv.virginia.com</a>     | X | X |   |
|  | Wilson, Steve   | Consultant                 | 325-251-6665 |              | <a href="mailto:swilson@hctc.net">swilson@hctc.net</a>                           |   |   |   |
|  |                 |                            |              |              |  |   |   |   |
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**AGENDA**  
**COMPLIANCE SUB-COMMITTEE**  
**Pittsburg PA.**  
**June 1st and 2nd**

INTRODUCTION OF ATTENDEES

DISCUSSION OF EMAILS BEING SENT OUT TO MEMBERS OF UNIFORMITY

TRAINING CLASSES

DYED FUEL ISSUES

BIO DIESEL ISSUES

CURRENT TRENDS IN EVASION

GUEST SPEAKER AND OR PRESENTATION ( Bruce Johnson, West Virginia )

QUESTIONS AND ANSWERS



FTA Uniformity Meeting  
Portsmouth Virginia  
January 19 & 20 2007

Rick Shirk, State of Ohio, State Co-Chair  
Sharon Templin, Shell Oil, Industry Co-Chair

**Compliance Sub-Committee Minutes**

27 Member were in attendance 21 state government and 6 industry.

The Meeting began with an introduction of attendees

Everyone was advised to make sure they are on the compliance committee e-mail list if they want to receive e-mails regarding compliance issues.

**Advanced Investigation Training**

January 28<sup>th</sup> February 1, 2007, Austin Texas

**Basic Training**

Tentatively Scheduled  
August 5-8 or August 12-14 2007  
Helena Montana

**Advanced Training**

August 26-29, 2007 St Louis Missouri

**Investigation Class**

September 2007

**Extole Training**

No Interest

**Dyed Fuel Issues**

1-19-07 West Virginia reported they have about a 4% rate of violations on inspections. CA, PA, OH all reported about a 1% violation rate per inspection. Minasota reported lately they have been seeing more violations.

## **Fuel Evasion Issues**

**1-19-07 Portsmouth Virginia**, PA reported they are finding the carrier paperwork is showing a destination of New Jersey but fuel is going to PA. The retailer in NJ gets a kick back from the supplier.

## **Biodiesel Issues**

Discussed Biodiesel Solutions, asked all states present to go onto the web site to obtain dealers for their state and see if they are licensed for their state. Saturday Meeting we showed the video and it sparked a lot of discussion.

## **Railroad Issues**

No information was obtained from any other states. Rick Shirk will contact Martin Barrow in North Carolina to assist in contacting the railroads.

## **Miscellaneous Information**

The committee discussed the types of paperwork barges have during transport of fuel. Bruce Johnson from West Virginia offered to do presentation about bills of lading for barges.

Rick asked Committee members to submit any ideas for new projects for the Compliance Committee.

**FTA Motor Fuel Tax Uniformity Committee**  
**Electronic Commerce / Forms Subcommittees - Agenda**  
**Pittsburgh, PA**

**June 1, 2007 8:00 a.m. to 5:00 p.m.**  
**8:00 a.m. - 9:30 A.M. Forms and EC combined meeting**  
**9:30 - 2:00 p.m. EC Technical Session**

**Times are approximate**

**8:00 a.m. – 8:10 a.m.**

**Introductions**

**Overview of Agenda Items**

**Review of EC Minutes from October 6, 2007**

**Review of Forms Minutes from October 6, 2007**

Darrell Wissink, Nebraska Dept of Revenue,  
Kathryn McKee, Marathon Petroleum,  
Herman Wisneski, Minnesota Department of Revenue,  
Vickie Babcock, Chevron

**8:10 A.M. – 9:30 A.M.**

**Forms Agenda**

Herman Wisneski  
Michigan racing fuel product code.  
Maryland forms approval  
Louisiana forms update.  
New York forms update.  
Arizona forms update.  
STCC/FTA product code comparison.  
Canada/FTA Product code comparison.

New Business.

**9:30 A.M. – 10:00 A.M. ExSTARS User group report**

Ray Rhoads, Kansas Dept of Revenue  
George Higdon, Mississippi Tax Commission

**10:00 A.M. – 10:15 A.M. Break**

**10:15 A.M.– 11:00 A.M.**

**Industry Issues**

Jeff Farish, Exxon Mobil Corporation

**11:00 A.M. – 11:30 A.M.**

**ExSTARS update**

Rich Little, IRS

**11:30 A.M. – 1:00 P.M. Lunch**

**1:00 P.M. – 2:00 P.M.**

**XML Schema update**

Stan Whaley, Florida Dept of Revenue

**2:00 P.M. – 2:30 P.M.**

**Data Repository**

Lou Feletto, California St. Board of Equalization  
Stan Whaley  
Jeff Farish

**2:30 P.M. – 3:00 P.M.**

**Guide Approval**

Scott Fitzgerald, Iowa Dept of Revenue

**Next Meeting:**

**Date:** September 29, 2007  
**Location:** Baton Rouge, LA

## **FTA Motor Fuel Uniformity Committee January 19, 2007, Portsmouth, VA**

Minutes were reviewed and approved from the October 6, 2006 meetings for both eCommerce and Forms.

### **Combined Forms and eCommerce (Morning session)**

Attended by 27 people: 18 state, 5 industry, 2 vendors, 1 IRS, 1 Canada

#### **ExStole**

George Higdon gave us an update on States use of ExStole data. Of the 50 states, only 14 states have granted disclosure. Of these 14, only 9 have updated information within the last year. We are looking for suggestions on how to improve participation. This will be an ongoing study.

#### **ExSTARS User's Group**

Ray Rhoads presented on the ExSTARS users group. There still is no 4030 data available for testing. Rich Little tells us 4030 data will be available in April for ExStars user's group.

#### **EC 2006 Survey**

Ray Rhoads did an excellent job putting together the Survey results. He reviewed the results with Forms and EC sub-committees.

#### **Industry Issues**

Vickie Babcock talked about the lack of standard product definition for gasoline blendstocks and the difficulty of tracking. Registration of plants should be considered. Facilities that don't meet the definition of terminals are part of the problem. Industry would like states and IRS to be aware of these issues.

### **ECommerce only (Afternoon Session)**

Minutes were approved.

Attended by 19 people: 2 vendor, 12 state, 3 industry, 1 IRS

#### **IRS Update:**

Rich Little presented updates on recent excise tax changes.

#### **Summary:**

Exempt aviation users may now file for a refund directly.

Congressional Studies are ongoing in:

- Idling – amount of fuel consumed, amount of emissions cost of reducing idling.
- PTO (Power Take Off) – Amount of fuel consumed per vehicle used by the propulsion engine to provide power to the equipment.

Types of Fuels are being better defined: Biodiesel, Alcohol, Renewable Diesel Fuel, Alternative Fuels, and Water Diesel Emulsion.

### **EXSTARS Update:**

Rich Little presented updates on ExSTARS Progress.

#### **Summary:**

Penalties are being assessed for failure to file Form 720 TO returns. Assessments of \$6,670,000 have been issued, applying to 181 returns.

Sample of other uses of ExSTARS data:

- Volume comparison – Compares ExSTARS position holders info with a form 720 tax returns
- Vessels/barges/pipelines compares ExSTARS with form 637 registrations (ExSTARS non-filing, registration and tax issues)
- Customs – fuel imports and exports.
- Mislabeled products removed from the terminal (PC 092)
- Stand alone fractionators

4030 status

- Edi software installed in test and production at IRS's Detroit, MI facility.
- Trading partner testing in ExSTARS version 2

To Avoid penalties:

- Get LOA's in
- Continue filing edi 4010 for due periods
- Make good faith effort towards conversion to 4030.
- Begin reporting by (date to be determined)

State Reporting:

- Only good data is sent to the states. (Filing errors are expected to be corrected within 15 days). Rich is pleased w/ the error correction process.
- States will get files for 813 and 826. They are not currently available, expect 4/2007
- Monthly filing compliance reports are currently available.

### **State EDI Guides**

Iowa presented changes to their EDI guide. February return due in March will be filed EDI. Original and corrected returns only will be accepted. Supplemental will **not** be accepted. Prior month's adjustments will be allowed in current month and one payment per month will be accepted. Other changes include new product codes, cosmetic changes.

### **EDI Implementation Guide Updates**

Supplemental return needs more definition.

### **Data Repository**

Stan Whaley addressed the issue of how to keep the EDI guide up to date in a centralized repository. FTA could consider purchasing a license for software Adobe Acrobat professional to track updates.

### **XML Schema**

Stan reviewed reasons and desired outcome to develop the XML schema for Motor Fuel. They have proposed a complete revision in order to take advantage of data and Web Services Transmission Some states are already using xml for other systems. Considerations need to include if “combined” reporting is still a business requirement. A dedicated conference call will be scheduled to allow everyone to provide input and a decision for design direction. Watch for information. Action Item: *Allocate time on agenda for TIGERS meeting in Denver on Feb 1 to discuss technical approach. Progress report at June meeting. Final product ready Oct. 2008.*

### **Review Action Items**

Updates were made to Electronic Subcommittee Action Item Log.

Key:

*Action Item (In Italics)*

Report at Full Uniformity (Underline)

## Proposed June Agenda

1. Michigan racing fuel product code.
2. Maryland forms approval
3. Louisiana forms update.
4. New York forms update.
5. Arizona forms update.
6. STCC/FTA product code comparison.
7. Canada/FTA Product code comparison.
8. New Business.

## Minutes of Forms Sub-committee meeting 1-19-07

1. Attendance 27 (18 state, 1 IRS, 1 Canada, 5 Industry, 2 Vendors)
2. Minutes of October meeting approved
3. Kentucky Schedule code request. Kentucky had requested a schedule code for residential heating sales. The sub-committee had agreed at the October meeting to rename Schedule 10-J to “Gallons delivered to consumers or filing stations tax free”. This was recommended to the full committee for approval.
4. Michigan product code request for “Racing Gas”. Michigan has not responded about the need to get their legal department to okay a schedule code rather than a product code.
5. Maryland forms approval. At the October meeting Bob Crawford was going to find out if the IT section at his department would change to using the FEIN number instead of the state number. Talked to Bob on Friday afternoon he thought this had been approved, however he will check again and call me next week.
6. Louisiana approval. Herman had made a number of suggestions to the state on what changes would be needed in order to comply with Uniformity. On 1-17-06 Herman called Shirley and discussed suggested changes memo. Louisiana is looking at other changes to their filing system and are at this point at a standstill till those changes have been acted on.
7. New York requested approval of its forms. Herman reviewed the forms and made a number of suggestions. At this point New York has not responded to these suggestions.
8. STCC/FTA product code issue. Herman gave a report on the status concerning this project. Called Alice Bjork for an update and was unable to find out where the request to Rail Link for the Haz-Mat codes is at in the production line.
9. Best method to report product where the tax has been assessed at a lower rate but sold at a higher rate. After much discussion it was decided that this issue was an audit issue and not a reporting issue. The main issue is that the person who is selling this product at the higher rate is not the one reporting the tax to the state. These concerns were brought to the attention of the model legislation section of the Communication sub-committee.