



## *FTA Motor Fuel Tax Section*

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

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**TO:** Uniformity Subcommittee Participants

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

**SUBJECT:** Uniformity Meetings

**DATE:** July 25, 2008

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

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

The **May 2009** Motor Fuel Tax Section Uniformity Committee meeting is scheduled for Dana Point, California. The Subcommittees will meet all day **May 29, 2009**. The Main Uniformity meeting is schedule for **May 30, 2009**. The meeting will be at the Laguna Cliffs Marriott. The special rate at the Laguna Cliffs is \$128.00 single plus 10.09% tax. Make your reservations directly with the hotel by calling **(800) 228-9290 or (949) 661-5000**. 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 25135 Park Lantern, Dana Point, California 92629. Please note that the cut-off date for the hotel reservation is **May 27, 2009**.

**PRELIMINARY AGENDA**  
**FTA Motor Fuel Tax Uniformity Committee**  
**Hartford, Connecticut**  
**September 19-20, 2008**

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

**Subcommittee**

**Room One**

8:00am – Noon  
Communication & Coordination

1:00pm – 5:00pm  
Compliance

**Room Two**

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

1:00pm – 5:00pm  
Electronic Commerce

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**Saturday 8:00 am to noon**  
**September 20, 2008**

**FTA Full Uniformity Committee**

1. Introduction
2. Approval of minutes
3. Presentation
4. Subcommittee Reports and Recommendation  
Each subcommittee will give a report of the subcommittee and any recommendations for the Full Uniformity Committee to vote on.
  - Communication & Coordination
  - Compliance
  - E-Commerce
  - Forms Management
5. Old Business
6. New Business
7. Next Meeting
8. Adjourn

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

**PRELIMINARY AGENDA**  
**FTA Motor Fuel Tax Uniformity Committee**  
**Seattle, Washington**  
**January 9-10, 2009**

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

**Subcommittee**

**Room One**

8:00am – Noon  
Communication & Coordination

1:00pm – 5:00pm  
Compliance

**Room Two**

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

1:00pm – 5:00pm  
Electronic Commerce

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

**FTA Full Uniformity Committee**

1. Introduction
2. Approval of minutes
3. Presentation
4. Subcommittee Reports and Recommendation  
Each subcommittee will give a report of the subcommittee and any recommendations for the Full Uniformity Committee to vote on.
  - Communication & Coordination
  - Compliance
  - E-Commerce
  - Forms Management
5. Old Business
6. New Business
7. Next Meeting
8. Adjourn

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

**PRELIMINARY AGENDA**  
**FTA Motor Fuel Tax Uniformity Committee**  
**Dana Point, California**  
**May 29-30, 2009**

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**Friday 8:00am – 5:00pm**  
**May 29, 2009**

**Subcommittee**

**Room One**

8:00am – Noon  
Communication & Coordination

1:00pm – 5:00pm  
Compliance

**Room Two**

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

1:00pm – 5:00pm  
Electronic Commerce

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**Saturday 8:00 am to noon**  
**May 29, 2009**

**FTA Full Uniformity Committee**

1. Introduction
2. Approval of minutes
3. Presentation
4. Subcommittee Reports and Recommendation  
Each subcommittee will give a report of the subcommittee and any recommendations for the Full Uniformity Committee to vote on.
  - Communication & Coordination
  - Compliance
  - E-Commerce
  - Forms Management
5. Old Business
6. New Business
7. Next Meeting
8. Adjourn

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

# FTA MOTOR FUEL UNIFORMITY COMMITTEE

Jackson Hole, Wyoming

May 31, 2008

## Minutes

The FTA Motor Fuel Tax Section Uniformity Committee met at the Snow King Resort in Jackson Hole, Wyoming on May 31, 2008. George Higdon (MS), Uniformity State Co-Chair called the meeting to order. Forty-three (43) were in attendance. (See attached list of attendees)

## Minutes

The minutes of the May 2008 Uniformity Committee meeting in Glendale, Arizona were approved.

## Presentation

Donna Alderman gave a presentation on Ethanol and the problems North Carolina has started to experience with alternative fuels.

## Uniformity Chairs

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

## Subcommittee Chairs

### Compliance Subcommittee

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

### Communication and Coordination Subcommittee

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

### Electronic Commerce Subcommittee

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

### Forms Management Subcommittee

State Co-Chair       Herman Wisneski, State of Minnesota  
Industry Co-Chair   Brian Serafino – Chevron/Texaco

## Subcommittee Reports

The **Compliance Subcommittee** Wilda Ice (WV) reported there were twenty-five (25) in attendance. The committee discussed the following:

- FHWA meeting in March 2008
- Ethanol/biodiesel
- Inland Waterway movement of fuel
- Enforcement projects for railroads, dyed diesel and IFTA decals
- New issues

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

The **Electronic Commerce Subcommittee** Gene Holland (ConocoPhillips) reported there were twenty-two (22) in attendance. The subcommittee discussed the following:

- Industry Issues
- EDI/EC Survey
- Points of Taxation
- XML Schema update
- ExSTARS Update

*(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-two (22) in attendance. The subcommittee discussed the following:

- STCC Comparison update
- Forms approved request
  - New York still working on them
  - Arizona still working on them
- Canadian/FTA product code comparison
- Railroad STCC and FTA product codes
- Development of forms for:
  - Blenders return
  - Alcohol-Biodiesel Manufacturers/Producers information return
- Railroad Carrier report
- Refund Form

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

#### **FULL COMMITTEE APPROVED**

FTA/Canada Product Code Comparison to put into the Uniformity Booklet  
FTA/STCC Product Code Comparison to put into the Uniformity Booklet

The **Communication and Coordination Subcommittee** Christy Dixon (OK) reported that twenty-one (21) were in attendance. The subcommittee discussed the following and the May 2008 *Uniformer* was passed out. (See minutes for the publication)

- Checklist for Natural/National Disasters
- Native American Survey update
- Definition:
  - Jurisdiction
  - Points of Taxations
  - Producer/Manufacturer
- Bill of lading project
- Document for the Model Legislation for two party exchange

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

#### **FULL COMMITTEE APPROVED**

**Jurisdiction or taxing jurisdiction** – The United States of America, a state of the United State of American, the District of Columbia, Canada, a province or territory of Canada, Mexico, a state

of the United Mexican States, or a city, county, city and county, municipality, district or other political subdivision that is authorized to levy motor fuels tax.

Checklist to be added to Model Legislation for National/National Disaster. (see attached)

**Old/New Business**

Cindy Anders-Robb requested that all minutes from this meeting, the agenda for the September, 2008 and the years end report for the Uniformity booklet be June 20, 2008. The information for the Uniformer be submitted to Ed King no later than September 1, 2008.

**Next Meeting**

The next Uniformity Committee meetings are scheduled as follows:

September 19-20, 2008 – Hartford, Connecticut

January 9-10, 2009 – Seattle, Washington

The meeting was adjourned.

# FTA UNIFORMITY COMMITTEE

Jackson Hole, Wyoming

31-May-08

Present?	Name	State/Company	Phone	Fax	Email Address
	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>
	Alston, Sherri	FHWA	202-366-9232	202-366-7696	<a href="mailto:sherri.alston@dot.gov">sherri.alston@dot.gov</a>
<b>XX</b>	Anders-Robb, Cindy	Federation of Tax Administrators (FTA)	307-632-4144	307-632-3234	cindy.anders-robb@taxadmin.org
	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>	Archer, Jimmy	Texas Comptroller of Public Accounts	512-463-3869	512-936-6242	<a href="mailto:jimmy.archer@cpa.state.tx.us">jimmy.archer@cpa.state.tx.us</a>
	Banta, Brenda	Kentucky Dept of Revenue	502-564-3853	502-564-2906	<a href="mailto:brenda.banta@ky.gov">brenda.banta@ky.gov</a>
<b>XX</b>	Barrett, Debbie	Comptroller of Maryland	410-260-6065	410-974-2762	dbarrett@comp.state.md.us
	Baskin, Neil	Interrelated Financial Strategies, LLC	773-631-5320	773-631-5319	<a href="mailto:neil.baskin@infinstrat.com">neil.baskin@infinstrat.com</a>
	Benton, Linda	Kentucky Dept of Revenue	502-564-3853	502-564-2906	<a href="mailto:linda.benton@ky.gov">linda.benton@ky.gov</a>
	Beard, Jane	Colonial Oil Industries	912-443-6616	912-235-3868	<a href="mailto:jheard@colonialgroupinc.com">jheard@colonialgroupinc.com</a>
	Bland, Debbie	DE Dept of Transportation	302-744-2727	302-739-6299	<a href="mailto:debbie.bland@state.de.us">debbie.bland@state.de.us</a>
	Bonaccorso, Shirley	Louisiana Dept of Revenue	225-219-2690	225-219-2692	<a href="mailto:shirley.bonaccorso@la.gov">shirley.bonaccorso@la.gov</a>
	Bisges, Theresa	Missouri Department of Revenue	573-751-5581	573-751-6702	theresa_bisges@mail.dor.state.mo.us
	Bray, Bob	Ohio Department of Taxation	614-995-5013	614-752-1929	robert_bray@tax.state.oh.us
	Brisebois, Andre	Province of Quebec	418-652-5306	416-643-5050	andre.brisebois@MRQ.gouv.qc.ca
	Bryer, Scott	New Hampshire Dept of Safety	603-271-2387	603-271-6758	bryers@safety.state.nh.us
<b>XX</b>	Bullock, Traci	SC Department of Revenue	803-896-1748	803-896-1779	<a href="mailto:bulloct@sctax.org">bulloct@sctax.org</a>
	Burdick, Doug	Fuel Quest/ZyTax	850-514-3366	850-514-3366	doug.burdick@Zytax.com
	Callaway, Rick	Alkberta Finance	780-966-5411		<a href="mailto:rick.callaway@gov.ab.ca">rick.callaway@gov.ab.ca</a>
	Cano, Martin	Texas Comptroller of Public Accounts	713-426-8288	713-863-9125	<a href="mailto:martin.cano@cpa.state.tx.us">martin.cano@cpa.state.tx.us</a>
	Caradine, Tracey	State of Wisconsin	608-266-8242	608-261-7049	<a href="mailto:tcaradin@dor.state.wi.us">tcaradin@dor.state.wi.us</a>
	Carlisle, Robert	State of Arizona DOT	602-712-8975	602-712-3230	<a href="mailto:rcarlisle@azdot.gov">rcarlisle@azdot.gov</a>



# FTA UNIFORMITY COMMITTEE

Jackson Hole, Wyoming

31-May-08

Present?	Name	State/Company	Phone	Fax	Email Address
XX	Cleary, Rosemary	CT Dept of Revenue	860-541-3226	860-541-7698	<a href="mailto:rosemary.cleary@po.state.ct.us">rosemary.cleary@po.state.ct.us</a>
XX	Crago, Jack	PA Dept of Revenue	717-783-9191	717-787-7471	<a href="mailto:ecragoiii@state.pa.us">ecragoiii@state.pa.us</a>
XX	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>
XX	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>
XX	Donnellan, Robert	Global Companies LLC	781-398-4354	781-398-9054	<a href="mailto:rdonnellan@globalp.com">rdonnellan@globalp.com</a>
	Dougherty, Michael	FHWA	202-366-9234	202-366-3297	<a href="mailto:michael.dougherty@dot.gov">michael.dougherty@dot.gov</a>
XX	Farish, Dan	Murphy Oil USA Inc	870-864-6466	870-881-6675	<a href="mailto:dan_farish@murphyoilcopr.com">dan_farish@murphyoilcopr.com</a>
XX	Feletto, Lou	CA Board of Equilization	916-323-9401		<a href="mailto:lou.feletto@boe.ca.gov">lou.feletto@boe.ca.gov</a>
	Ferullo, Alan	MA DOR	617-887-6763	617-887-6859	<a href="mailto:ferullo@state.ma.us">ferullo@state.ma.us</a>
	Fitzgerald, Julian Sr.	North Carolina Dept of Revenue	919-733-8200	919-733-8654	<a href="mailto:julian.fitzgerald@dornc.com">julian.fitzgerald@dornc.com</a>
	Fitzgerald, Scott	Iowa Department of Revenue	515-242-6033		<a href="mailto:scott.fitzgerald@iowa.gov">scott.fitzgerald@iowa.gov</a>
	Gabriele, Mark	CA Board of Equilization	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>
XX	Gilson, Cheryl	ZyTax	920-617-7626		<a href="mailto:cheryl.gilson@zytax.com">cheryl.gilson@zytax.com</a>
XX	Gonzales, Lee	Florida Department of Revenue	850-488-7268		<a href="mailto:gonzalee@dor.state.fl.us">gonzalee@dor.state.fl.us</a>
XX	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>
	Grammer, Michael	Kentucky Dept of Revenue	502-564-1234	502-564-2906	<a href="mailto:michael.grammer@ky.gov">michael.grammer@ky.gov</a>
XX	Gray, Bill	Sinclair Oil Corporation	801-524-2887	801-382-1434	<a href="mailto:bgray@sinclairoil.com">bgray@sinclairoil.com</a>
	Greenough, Charles	Canadian Fuel Tax Council	905-433-5705	905-436-4507	<a href="mailto:charles.greenough@ontario.ca">charles.greenough@ontario.ca</a>

# FTA UNIFORMITY COMMITTEE

Jackson Hole, Wyoming

31-May-08

Present?	Name	State/Company	Phone	Fax	Email Address
<b>XX</b>	Griffiths, Jack	NJ Division of Taxation	609-584-4333		<a href="mailto:jack.griffiths@treas.state.nj.us">jack.griffiths@treas.state.nj.us</a>
	Grigsby, Ray	Tennessee Dept of Revenue	615-532-6914	615-741-5319	<a href="mailto:ray.grigsby@state.tn.us">ray.grigsby@state.tn.us</a>
	Grimm, Ray	ACS Government Solutions	608-837-6386	608-837-6586	<a href="mailto:ray.grimm@acs-inc.com">ray.grimm@acs-inc.com</a>
	Haas, Gil	California Board of Equalization	916-322-9532		<a href="mailto:gilbert.haas@boe.ca.gov">gilbert.haas@boe.ca.gov</a>
	Hacke, Herb	Comptroller of Maryland	410-260-7138	410-974-3608	<a href="mailto:hhacke@comp.state.md.us">hhacke@comp.state.md.us</a>
	Hales, Frank	Utah State Tax Commission	801-297-4638	801-297-4799	<a href="mailto:fhales@tax.state.ut.us">fhales@tax.state.ut.us</a>
	Halubka, Tracy	MT Dept of Transportation	406-444-0806	406-444-6032	<a href="mailto:thalubka@mt.GOV">thalubka@mt.GOV</a>
	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>
	Harrell, Michael	DE Dept of Transportation	302-744-2730	302-739-6299	<a href="mailto:michael.harrell@state.de.us">michael.harrell@state.de.us</a>
	Hay, Dina	California Board of Equalization	909-680-6812	909-680-6831	<a href="mailto:dhay@boe.ca.gov">dhay@boe.ca.gov</a>
	Hawkins, Stephen	TX Comptroller of Public Accts	713-426-8240	713-863-9125	<a href="mailto:steve.hawkins@cpa.state.tx.us">steve.hawkins@cpa.state.tx.us</a>
	Herrera, Anita	OTC Legal	202-349-1677	202-521-4026	<a href="mailto:aherrera@otclega.com">aherrera@otclega.com</a>
<b>XX</b>	Hernandez, David	Valero Energy	210-345-2127	210-345-2225	<a href="mailto:david.hernandez@valero.com">david.hernandez@valero.com</a>
<b>XX</b>	Hidgon, George	Mississippi Tax Commission	601-923-7151	601-923-7165	<a href="mailto:ghidgon@mstc.state.ms.us">ghidgon@mstc.state.ms.us</a>
	Hill, Angie	Michigan Department of Treasury, Motor F Division	517-636-4711	517-636-4593	<a href="mailto:hilla@michigan.gov">hilla@michigan.gov</a>
	Hohl, Stan	NECS	812-634-1413	812-482-1598	<a href="mailto:shohl@necsfueltaxes.com">shohl@necsfueltaxes.com</a>
<b>XX</b>	Holland, Gene	ConocoPhillips	918-661-4035	918-661-7833	<a href="mailto:gene.p.holland@conocophillips.com">gene.p.holland@conocophillips.com</a>
	Horney, John	Comptroller of Maryland	410-260-7490	410-974-5564	<a href="mailto:jhorney@comp.state.md.us">jhorney@comp.state.md.us</a>
	Hotchkiss, Matt	NH Dept of Safety	603-271-1031	603-271-6758	<a href="mailto:hotckim@saafety.state.nh.us">hotckim@saafety.state.nh.us</a>
	Howard, Al	Al Howard Consultants	301-774-2560	240-371-0059	<a href="mailto:alhoward00@aol.com">alhoward00@aol.com</a>
<b>XX</b>	Hoyum, George	MN Dept of Revenue	651-556-4713	651-297-1939	<a href="mailto:george.hoyum@state.mn.us">george.hoyum@state.mn.us</a>
	Hunter, Samuel Jr.	Virginia Dept of Motor Vehicles	804-367-8877	804-367-0233	<a href="mailto:dmvseh@dmv.state.va.us">dmvseh@dmv.state.va.us</a>
<b>XX</b>	Ice, Wilda	West Virginia Dept of Tax & Revenue	304-558-8533	304-558-8526	<a href="mailto:wice@tax.state.wv.us">wice@tax.state.wv.us</a>

# FTA UNIFORMITY COMMITTEE

Jackson Hole, Wyoming

31-May-08

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.wy.us">sidleman@tax.state.wy.us</a>
	Jenkins, Julie	Indiana Department of Revenue	317-615-2534		<a href="mailto:jjenkins@dor.in.gov">jjenkins@dor.in.gov</a>
	Johnson, Bruce	WV State Tax Dept	304-558-8533	304-558-8526	<a href="mailto:bjohnson@tax.state.wy.us">bjohnson@tax.state.wy.us</a>
	Johnson, James	California Board of Equalization	916-445-1859		<a href="mailto:jjohnson@boe.ca.gov">jjohnson@boe.ca.gov</a>
	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>
<b>XX</b>	Knoles, Trent	Illinois Dept of Revenue	217-785-2645	217-785-0692	<a href="mailto:TRENT.KNOLES@ILLINOIS.GOV">TRENT.KNOLES@ILLINOIS.GOV</a>
	Kron, bill	Mississippi Tax Commission	601-923-7152	601-923-7168	<a href="mailto:bkron@mstc.state.ms.us">bkron@mstc.state.ms.us</a>
	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>
	LaRose, Rick	CT Dept of Revenue	860-541-3216	860-541-7698	<a href="mailto:richard.larose@po.state.ct.us">richard.larose@po.state.ct.us</a>
	Lasecka, Martin	Wisconsin Department of Revenue	608-261-1913	608-261-7049	<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>
<b>XX</b>	Leichner, Marcia	Nebraska Department of Revenue	402-595-2013	402-595-1041	<a href="mailto:marcia.leichner@nebraska.gov">marcia.leichner@nebraska.gov</a>
	Levasseur, Marc	Rhode Island Division of Taxation	401-222-2953	401-222-6314	<a href="mailto:mlevasseur@tax.state.ri.us">mlevasseur@tax.state.ri.us</a>
	Lietz, Dawn	Nevada Dept of Motor Vehicles	775-684-4626	775-684-4619	<a href="mailto:dlietz@dmv.state.nv.us">dlietz@dmv.state.nv.us</a>
	Little, Reggie	NC Department of Revenue	919-733-8382	919-733-8654	<a href="mailto:reggie.little@dornc.com">reggie.little@dornc.com</a>
	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>
	Love, John	Consultant	202-622-3086	202-622-2011	<a href="mailto:jlove25@att.net">jlove25@att.net</a>
<b>XX</b>	Machal, Gloria	ConocoPhillips	918-661-1261	918-661-7833	<a href="mailto:gloria.machal@conocophillips.com">gloria.machal@conocophillips.com</a>
	McClain, Shanda	Louisiana Dept of Revenue	225-219-2780	225-219-2759	<a href="mailto:shanda.mcclain@la.gov">shanda.mcclain@la.gov</a>
	McInerney, Bill	WY Dept of Audit	307-777-6460	307-777-5642	<a href="mailto:bmcinerney@wyaudit.state.wy.us">bmcinerney@wyaudit.state.wy.us</a>

# FTA UNIFORMITY COMMITTEE

Jackson Hole, Wyoming

31-May-08

Present?	Name	State/Company	Phone	Fax	Email Address
<b>XX</b>	McKee, Kathy	Marathon Petroleum	419-421-3305	419-421-4590	<a href="mailto:klmckee@marathonpetroleum.com">klmckee@marathonpetroleum.com</a>
	Marichamy, Isai Arasu	Nevada Dept of Motor Vehicles	775-684-4819	775-684-4935	<a href="mailto:iamarichamy@dmv.state.nv.us">iamarichamy@dmv.state.nv.us</a>
<b>XX</b>	Martin, Edie	Kansas Department of Revenue	785-296-5327	785-296-4993	<a href="mailto:edie_martin@kdor.state.ks.us">edie_martin@kdor.state.ks.us</a>
	Marr, Rollie	Illinois Dept of Revenue	217-785-2645	217-785-0692	<a href="mailto:roland.marr@illinois.gov">roland.marr@illinois.gov</a>
	Miller, Steve	Idaho Tax Commission	208-334-7780	208-334-7650	<a href="mailto:smiller@tax.idaho.gov">smiller@tax.idaho.gov</a>
<b>XX</b>	Mongold, Cindy	Kansas Department of Revenue	785-296-7048	785-296-4993	<a href="mailto:cindy_mongold@kdor.state.ks.us">cindy_mongold@kdor.state.ks.us</a>
	Morton, Johnnie	NC Department of Revenue	919-733-8556	919-733-8654	<a href="mailto:john.morton@dornrc.com">john.morton@dornrc.com</a>
	Nutter, Stephen	Virginia Dept of Motor Vehicles	804-367-1438	804-387-1342	<a href="mailto:stephen.nutter@dmv.virginia.gov">stephen.nutter@dmv.virginia.gov</a>
	Panza, John	NC DOR-Motor Fuels	919-733-8202	919-733-8654	<a href="mailto:john.panza@ncmail.net">john.panza@ncmail.net</a>
<b>XX</b>	Papandrea, Marc	CT Dept of Revenue	860-541-3228	860-541-7698	<a href="mailto:marc.papandrea@po.state.ct.us">marc.papandrea@po.state.ct.us</a>
	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>
<b>XX</b>	Player, Carol	South Carolina Dept of Revenue	803-898-5911	803-898-5811	<a href="mailto:playerc@sctax.org">playerc@sctax.org</a>
	Poola, Seenappa	Software Global	832-274-0478	832-202-0264	<a href="mailto:spoola@softwaregolbalusa.com">spoola@softwaregolbalusa.com</a>
	Prendki, Tom	Comptroller of Maryland	410-260-7131	410-974-3129	<a href="mailto:tprendki@comp.state.md.us">tprendki@comp.state.md.us</a>
	Price, Anne	American Petroleum Institute (API)	202-682-8463	202-682-8049	<a href="mailto:pricea@api.org">pricea@api.org</a>
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	Reed, David	TX Comptroller of Public Accts	512-463-6056	512-475-0900	<a href="mailto:david.reed@cpa.state.tx.us">david.reed@cpa.state.tx.us</a>
	Remke, David	Tennessee Department of Revenue	615-741-2679	615-532-1534	<a href="mailto:dremkez@mail.state.tn.us">dremkez@mail.state.tn.us</a>
	Retz, David	Chevron Corporation	925-827-6395	925-827-7572	<a href="mailto:dretz@chevrontexaco.com">dretz@chevrontexaco.com</a>
	Rhoads, Ray	Kansas Department of Revenue	785-296-4011	785-296-8602	<a href="mailto:ray_rhoads@kdor.state.ks.us">ray_rhoads@kdor.state.ks.us</a>
	Riden, Shirley	Pennsylvania Department of Revenue	717-783-9363	717-787-6261	<a href="mailto:sriden@state.pa.us">sriden@state.pa.us</a>
	Riens, Dan	Nebraska Carrier Enforcement	402-324-5106	402-324-5107	
<b>XX</b>	Rutledge, Amy	North Carolina Dept of Revenue	336-834-4320 ext 221	336-834-4327	<a href="mailto:amy.rutledge@dornrc.com">amy.rutledge@dornrc.com</a>

# FTA UNIFORMITY COMMITTEE

Jackson Hole, Wyoming

31-May-08

Present?	Name	State/Company	Phone	Fax	Email Address
<b>XX</b>	Serafino, Brian	Chevron Corporation	925-827-7071		<a href="mailto:bmse@chevron.com">bmse@chevron.com</a>
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	Scheer, Rick	WY Dept of Audit	307-777-5209	307-777-5642	<a href="mailto:rscheer@wyaudit.state.wy.us">rscheer@wyaudit.state.wy.us</a>
	Schultz, Ann	Michigan Dept of Information Services	517-636-5082	517-636-5032	<a href="mailto:schultza@michigan.gov">schultza@michigan.gov</a>
	Smith, Melvin	Tennessee Dept of Revenue	615-741-8338		<a href="mailto:melvin.smith@state.tn.us">melvin.smith@state.tn.us</a>
	Spencer, Paul	CA Board of Equalization	916-322-4686	916-985-9632	<a href="mailto:pspencer@vipincorp.com">pspencer@vipincorp.com</a>
<b>XX</b>	Steffens, Peter	Florida Department of Revenue	850-922-2674	850-922-8426	<a href="mailto:steffenp@dor.state.fl.us">steffenp@dor.state.fl.us</a>
	Thede, Dale	IA Department of Revenue	515-281-3766	515-281-3756	<a href="mailto:dale.thede@idrf.state.ia.us">dale.thede@idrf.state.ia.us</a>
<b>XX</b>	Templin, Sharon	Shell Oil Company	713-241-2246	713-241-2162	<a href="mailto:sharon.templin@shell.com">sharon.templin@shell.com</a>
	Thomas, Gerald	ARCO	213-486-2721	213-486-0760	<a href="mailto:Gthomas@mail.arco.com">Gthomas@mail.arco.com</a>
	Thompson, John	Marathon Petroleum	419-421-2361	419-421-8420	<a href="mailto:jdthompson@marathonpetroleum.com">jdthompson@marathonpetroleum.com</a>
	Thung, Andy	Oklahoma Tax Commission	405-522-5651		<a href="mailto:athung@tax.ok.gov">athung@tax.ok.gov</a>
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<b>XX</b>	Ulm, Chuck	Comptroller of Maryland	410-260-7278	410-974-3129	<a href="mailto:culm@comp.state.md.us">culm@comp.state.md.us</a>
	Veilleux, Steve	CT Dept of Revenue	860-297-5627	860-541-3229	<a href="mailto:steve.veilleux@po.state.ct.us">steve.veilleux@po.state.ct.us</a>
	Veucasovic, Michael	Arizona Dept of Transportation	602-712-8780	602-712-3494	<a href="mailto:mveucasovic@dot.state.az.us">mveucasovic@dot.state.az.us</a>
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	Warren, Doreen	Idaho Tax Commission	208-334-7706	208-334-7650	<a href="mailto:dwarren@tax.idaho.gov">dwarren@tax.idaho.gov</a>
	Watley, Ray	Nevada Dept of Motor Vehicles	775-684-4636	775-684-4636	<a href="mailto:rwatley@dmv.state.nv.us">rwatley@dmv.state.nv.us</a>
<b>XX</b>	Watson, Liz	NC Department of Revenue	919-715-0716	919-733-8654	<a href="mailto:lizzie.watson@dorn.com">lizzie.watson@dorn.com</a>
	Weydert, Lynn	CA Board of Equalization	916-322-8830		<a href="mailto:lynn.weydert@boe.ca.gov">lynn.weydert@boe.ca.gov</a>
<b>XX</b>	West, Tammy	Virginia Dept of Motor Vehicles	804-367-0883	804-367-1123	<a href="mailto:Tammy.West@dmv.virginia.gov">Tammy.West@dmv.virginia.gov</a>
	Whaley, Stan	Florida Department of Revenue	850-488-3532		<a href="mailto:whaleys@dor.state.fl.us">whaleys@dor.state.fl.us</a>

FTA UNIFORMITY COMMITTEE  
Jackson Hole, Wyoming  
31-May-08

Present?	Name	State/Company	Phone	Fax	Email Address
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	Wilson, Reesa	Oklahoma Tax Commission	405-522-5660	405-521-2146	<a href="mailto:rwilson@oktax.state.ok.us">rwilson@oktax.state.ok.us</a>
	Williams, Lee	Comptroller of Maryland	410-260-7388	410-974-5564	<a href="mailto:lwilliams@comp.state.md.us">lwilliams@comp.state.md.us</a>
<b>XX</b>	Wisneski, Herman	Minnesota Department of Revenue	218-825-2139	218-825-2139	<a href="mailto:herman.wisneski@state.mn.us">herman.wisneski@state.mn.us</a>
	Wissink, Darrell	Nebraska Department of Revenue	402-471-5812	402-471-5607	<a href="mailto:darrell.wissink@rev.ne.gov">darrell.wissink@rev.ne.gov</a>
<b>XX</b>	Wolfe, Kimberly	WV State Tax Dept	304-558-8533	304-558-8526	<a href="mailto:kwolfe@tax.state.wy.us">kwolfe@tax.state.wy.us</a>
	Zahn, Jan	Exxon Mobil Corporation	713-656-5393	713-656-7502	<a href="mailto:janet.l.zahn@exxonmobil.com">janet.l.zahn@exxonmobil.com</a>
	Zion, Stuart	Colorado Dept of Revenue	303-205-8211 ext 6867	303-205-8215	<a href="mailto:szion@spike.dor.state.co.us">szion@spike.dor.state.co.us</a>
	Zwettler, Charles	Wisconsin Department of Revenue	608-261-8985	608-261-7049	<a href="mailto:czwettle@dor.state.wi.us">czwettle@dor.state.wi.us</a>
	<b><u>IF YOU ARE NOT</u></b>	<b><u>ON THIS LIST, PLEASE</u></b>	<b><u>FILL OUT BEHIND</u></b>	<b><u>THE ORANGE</u></b>	<b><u>TAB</u></b>

# The Uniformer

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

As predicted, calendar year 2008 has been a very busy year for those in the Motor Fuels Tax Section and for tax administrators all over the country. The Pacific Region Meeting in Sacramento was very successful and well attended. Thanks to Ed King, Lou Feletto, and their staff at the California Board of Equalization for the outstanding job in planning and hosting the meeting. Anyone that has ever hosted one of these conferences knows how labor intensive and time consuming it is to bring one of these events to fruition. Pacific Region Governor Sharon Gostovich (Wyoming Department of Transportation) did a great job as moderator, keeping the meeting moving along and on schedule.

Motor fuel prices have rocketed almost out of sight since I became National Section Chair last fall. Around the time of the last national meeting in Baton Rouge, the national average gasoline price was 286.1 per gallon; on May 5 the average price was 366.0! Accompanying the increase is motor fuel prices is the increase in the costs of consumer goods, most alarmingly food staples. Many of the topics at the Pacific Region meeting centered on rising crude oil and fuel costs, compliance projects, biodiesel and alternative fuels. With the summer coming, it is anticipated that many folks that normally travel by automobile will be staying closer to home during their vacations.

Some pundits attribute the soaring price increases to greater demand for motor fuel in India and China. Whatever the cause, this increase in oil and fuels prices has presented challenges for governments throughout the United States and Canada. The growth in the use of renewable energy also presents new challenges to state tax administrators. Some states have addressed the use of bio-fuels by imposing taxes on its use; some states, like Texas, don't tax the portion of bio-fuel that is blended with motor fuel. An unintended consequence of the search for alternative fuels, namely bio-fuels, has been to put a strain on the world's food supply. For example, in the United States, corn ethanol represented 3.5% of motor fuel gasoline supplies in 2006, but it took 14% of the nation's corn crop to produce it. Some predictions say that by 2010 that 30% of corn grown in the United States is expected to go to ethanol production. If this is so, that means less corn available to feed humans and livestock, and higher prices for that which is available.

The diversion of land and edible crops worldwide is only one of the reasons why the prices of corn, wheat, rice and other basic foodstuffs have soared over the past few years. In the United States, Europe and other parts of the world, the giving over of land for bio-fuel production was supposed to boost energy independence and be part of the climate change solution. However, commodity prices have risen as farmland is dedicated to fuel production.

As tax administrators, we face the challenges of the consequences of the rising costs of fuel and the use of alternative fuels, thus a diminished tax base for building and maintaining our highways. It is important for us to continue to administer our various fuels tax systems diligently and fairly and to work with the FTA to stay abreast of the issues that we all face.

I look forward to attending all the regional meetings, and to seeing great participation and attendance at the next national meeting in Hartford in September!

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

With gasoline prices and heating oil prices hitting a new high, we as a nation we need to conserve now more than ever. It appears that oil prices will continue to rise and as prices rise consumers will adapt and use less and less. With states looking for ways to increase revenues to repair roads and highways, increasing or adding additional taxes and fees is not the solution. I think it is time for the states to look to all the hybrid owners and find a way to impose a tax on their road use. This will increase revenues for the states and put all hybrid owners on the same level playing field as everyone else that drives a vehicle in this country. It is time for all Hybrid owners to pay their share of the road taxes.

**MESSAGE FROM  
MICHAEL DOUGHERTY**

**FHWA Update**

The FHWA continues to work on a number of projects that impact State tax programs. Currently the Intergovernmental Enforcement Grants are open for bid on the website, [www.grants.gov](http://www.grants.gov). The deadline for the proposals is June 6, 2008. There are two separate registrations that have to be completed before the applications can be completed, so try and start the process as soon as possible.

The notes from the Evasion Forum held in Dallas in March are under final review, and should be made available by the end of June, 2008. Attendees of the forum will be provided with a CD that will have the presentations from the meeting. Additional information will be posted on the Motor Fuel Listserv concerning the availability of the materials.

FHWA is still encouraging any suggestions for the type of fuel tax evasion enforcement programs and funding mechanisms that we may want to ask for in the Transportation Re-Authorization that will take place in 2009.

During the January 2008 Uniformity meeting, FHWA in conjunction with a contractor, gave a preview of a website to be supported by FHWA and will contain information that will be useful in identifying and combating fuel tax evasion. The site will be done before the Uniformity meeting in Hartford,

CT (9/08) and an updated will be given there.

FHWA has given presentations at the Pacific and Northeastern Region meetings, and will be doing the same in the Southern Region (Shepardstown, WV 6/08) and Midwest Region (Springfield, IL 7/08) meetings. For FHWA information, please contact Michael Dougherty (202) 366-9234, [michael.dougherty@dot.gov](mailto:michael.dougherty@dot.gov).

**UNIFORMITY COMMITTEE**

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

**Minutes**

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

**Presentation**

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

**SUBCOMMITTEE REPORTS**

**The Compliance Subcommittee**

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

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

**Electronic Commerce Subcommittee**

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

- Industry raised several issues regarding EDI procedures
  - Spreadsheet filing in lieu of EDI
  - Requirement that return is approved by state prior to making payment
  - Establish a sub-group to suggest guidelines for EDI testing
  - Mandates vs. non-mandates



- Florida 4030 beta testing phased mandate
- State to State information exchange
- EDI/EC Survey
- Approved KY EDI Guide with footnotes
- XML Schema update
- ExSTARS Update

#### **Full Committee Approved**

Kentucky's EDI Guide.

#### **Forms Management Subcommittee**

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

- Product Codes
  - Racing Gas (MI)
  - Sales to Indiana tribes-fees exempt (ID)
  - Alcohol enhanced gasoline not 90/10 mixture
- Forms approved request
  - New York still working on them
  - Arizona still working on them
- Canadian/FTA product code comparison
- Railroad STCC and FTA

product codes

- IRS request for product codes
  - Agri biodiesel
  - Non agri biodiesel
- Development of forms for:
  - Blenders return
  - Alcohol-Biodiesel
  - Manufacturers/Producers information return

#### **Full Committee Approved**

- 5Z – Gallons sold for Racing Use-tax collected
- 6Z – Gallons sold for Racing Use-tax not collected
- 13L – Credit for gallons sold for Racing Use-tax collected
- 10U – Gallons delivered fees-exempt
- 10T be renamed to “Gallons delivered to Indian Tribes” from “Indian Tribe Use”

#### **Communication and Coordination Subcommittee**

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

- Checklist for Natural/National Disasters
- White paper/issue paper on ethanol
- Definition:
  - Jurisdiction
  - Points of Taxations
  - Producer/Manufacturer

- Bill of lading project
- Document for the Model Legislation for two party exchange

#### **Full Committee Approved**

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

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

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

**White Papers on "Bio Diesel" and "Alcohol"**

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

**Canadian Update**

Charles Greenough with the Canadian Fuel Tax Council reported that the Council created and passed By Laws.

**Old/New Business**

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

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

**Next Meeting**

The next Uniformity Committee meetings are scheduled as follows:

May 30-31, 2008  
Jackson, Wyoming

September 19-20, 2008  
Hartford, Connecticut

January 9-10, 2009  
Seattle, Washington

The meeting was adjourned.

**UPCOMING MEETINGS 2008****Uniformity Meeting**

May 30-31, 2008  
Jackson Hole, Wyoming

September 19-20, 2008  
Hartford, Connecticut

**Regional Meetings**

Southern Region  
June 22-24, 2008  
Shepherdstown, WV

Midwestern Region  
July 8-10, 2008  
Crowne Plaza, Springfield, IL

**Annual Meeting**

September 21-24, 2008  
Hilton Hartford  
Hartford, Connecticut

**FTA Motor Fuel Tax Training Courses**

Basic Training Course  
August 3-6, 2008  
Charleston, SC

Advanced Training Course  
August 24-28, 2008  
Glendale, AZ

Investigation Training Course  
August 10-13, 2008  
Portsmouth, VA

**Editors**

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**COMMUNICATION & COORDINATION SUBCOMMITTEE  
AGENDA – FRIDAY, SEPTEMBER 19, 2008  
HARTFORD, CONNECTICUT**

1. WELCOME
2. APPROVAL OF MINUTES FROM THE MAY 30, 2008 MEETING
3. DISTRIBUTE THE LATEST EDITION OF THE UNIFORMER – ED KING,  
STATE OF CALIFORNIA
4. REVISED SECTION OF MODEL LEGISLATION FOR TWO-PARTY  
EXCHANGES AND DEFINITION FOR TWO-PARTY EXCHANGE –  
MARCIA LEICHNER, STATE OF NEBRASKA AND BILL GRAY-SINCLAIR  
OIL.
5. DRAFT OF ADDITION TO THE MODEL LEGISLATION CHECKLIST FOR  
POINTS OF TAXATION-CHRISTY DIXON –STATE OF OKLAHOMA.
6. UPDATE OF THE 2005 NATIVE AMERICAN SURVEY-  
MARCIA LEICHNER AND TRENT KNOLES  
ROSEMARY CLEARY AND MARC PAPANDREA  
ED KING  
WILDA ICE
7. OLD BUSINESS
8. NEW BUSINESS
9. NEXT MEETING, FRIDAY, JANUARY 9, 2009 IN SEATTLE,  
WASHINGTON.

**FTA MOTOR FUEL UNIFORMITY COMMITTEE  
COMMUNICATION & COORDINATION SUBCOMMITTEE  
JACKSON HOLE, WYOMING  
MAY 30, 2008**

**MINUTES**

The Communication & Coordination Subcommittee met on Friday, May 30 2008. State Co-Chair Christy Dixon and Industry Co-Chair, Ron Travis conducted the meeting. The meeting was called to order at approximately 8:00 AM. There were 21 attendees present.

The minutes from the January 18, 2008 meeting were approved.

The latest edition of the Uniformer (May 2008 copy) was distributed. The deadline for submission of articles to be included in the September 2008 Uniformer is September 1, 2008. Again many thanks to Ed King and Ron Travis for their continued work on the Uniformer.

Eddie Martin, State of Kansas, Trent Knoles, State of Illinois, Bob Donnellan, Global Cos, Bill Kron, State of Mississippi (not in attendance) and Julie Jenkins, State of Indiana (not in attendance) presented a draft of the addition of the Checklist to be added to Model Legislation for National/National Disaster. The subcommittee approved the draft after a few modification. **Approved by the subcommittee and the full Uniformity Committee.**

**Definition Projects**

Eddie Martin presented a revised draft definition for “Jurisdiction” to the subcommittee members.

**Jurisdiction or Taxing Jurisdiction**—The United States of America, a state of the United States of America, the District of Columbia, Canada, a province or territory of Canada, Mexico, a state of the United Mexican States, or a city, county, city and county, municipality, district or other political subdivision that is authorized to levy motor fuels tax. **Approved by the subcommittee and the full Uniformity Committee**

**General**

Marcia Leichner-State of Nebraska again presented a revised draft of the section to be added for Model Legislation for Two-Party Exchanges along with a definition for “Two-Party Exchanges”. The subcommittee members approved the revised drafts on May 30, 2008; however, the full committee wanted to table this until the next meeting. Bill Gray, Sinclair Oil will submit a draft definition for Two-Party Exchange and will see if any revisions need to be done to the section to be added for Model Legislation for Two-Party Exchanges.

Best Practices Guide - The subcommittee discussed the Best Practices Guide and it was decided by the subcommittee members that the original responses were probably no longer current and since the states do not want their states referenced, it was decided that it really would be of no use for other states, since they would not be able to discuss any of the responses with anyone. **Approved by the subcommittee and the full Uniformity Committee.**

The Bill of Lading (BOL) project was discussed at this meeting by Jack Crago, State of Pennsylvania and Ed King, State of California. Their recommendation to the subcommittee members is to show that this project has been completed and that there is no way to have a Uniform Bill of Lading. Their suggestion is that each individual state would need to train their employees on all of the different bill of ladings.

There were no current definitions discussed at the meeting for any revisions. The next meeting will be on May 30, 2008 in Jackson Hole, WY.

2005 Native American Survey - The subcommittee was asked by the Steering Committee to have this survey updated as soon as possible. The subcommittee members decided that someone from each region should contact the states within their region and get any changes or updates to the survey. The following people from each region volunteered to contact the states within their regions:

- Midwest - Marcia Leichner-State of Nebraska and Trent Knoles-State of Illinois
- Northeast – Rosemary Cleary and Marc Papandrea-State of Connecticut
- Pacific – Ed King-State of California
- Southeast – Wilda Ice-State of West Virginia

There was also a big discussion among the subcommittee members concerning the taxation and legislation for Biodiesel Fuel and Ethanol..

The next meeting will be on September 19, 2008 in Hartford Connecticut.

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

## EMERGENCY READINESS CHECKLIST

When creating your Emergency Readiness Plan, consider the different threat scenarios to ensure your plan fits any type of emergency/disaster. Potential scenarios include, but are not limited to, weather (tornado, flood, mudslide, earthquake, blizzards, hurricanes, ice storms), bombing, fire, power plant threat, terrorist threats, gun fire and a pandemic situation.

The following is a 'readiness' checklist which can be used as a tool to assist with preparation for a potential emergency or disaster.

- ✓ Alternative Work Location
  - Other state office buildings or satellite offices.
  - Could employees work from home?
  - Alternative working hours.
  
- ✓ Hardware
  - Computer.
  - Printer.
  - Telephone.
  - Fax machine.
  - Calculator.
  - Microfilm/imaging machine.
  
- ✓ System
  - System back-up's.
    - Location of back-up data.
    - Location of system/paper files (if applicable).
  - Deposit system.
  - Processing system.
  - Refund system.
  - Electronic services (e-file, e-pay).
  - Passwords and logins kept secure at an offsite location
  
- ✓ Software
  - Network files/folders.
  - Word.
  - Excel.
  - E-mail.
  - Access.
  - Internet/Intranet.
  - Access to statutes, rules, regulations, policy and procedural databases.
  
- ✓ Critical Processes/Tasks
  - Determine minimum processing requirements and priorities. (What tasks must be performed)?

- Deposit.
  - Licensing.
  - Payment processing.
  - Refunds. (To avoid refund interest being paid).
  - Return processing. (Are returns available on the internet)?
  - Determine the impacts of a critical task not being completed.
  - Determine what the requirements should be for filing fuel tax returns in an industry disaster/threat (Blanket order for some states). This should determine the penalty, due dates etc...
  - Determine the minimum IFTA and regulatory requirements in order to transport fuel to the affected areas such as waiving the requirements, bonds and taking the applications by any means.
- ✓ Emergency Notification
- Notify needed stakeholders.
    - Media.
    - Employees.
      - Develop employee phone call 'trees'.
    - State agencies.
    - Other States.
    - Federal Government (IRS, FHWA).
    - Petroleum Marketers.
    - Attorney's, CPA's.
    - State contractors and/or vendors (Supplies, etc.).
    - Temporary agency (for the full time employees who can not make it in)
    - Website posting of the disaster/threat.
- ✓ Evacuation
- Develop an evacuation plan.
    - Employee meeting location.
    - Method to 'account' for all employees.
    - Consider special needs or disabled employees.
    - Practice the plan.
- ✓ Other Considerations
- Employee safety.
  - Employee emergency contact information.
    - Employee allergies?
  - First Aid.
    - Are kits available in the office?
    - Flashlight.
    - Extra batteries.
    - Emergency numbers and address.
    - Battery operated radio.
  - Communication Plan.

- Distribution of all readiness plans to employees, including visual posting of the plans.
- Clear chain of command.
- Ability to shut off breakers in case of smoke, anthrax or any other airborne illnesses or threats.
- Disaster Recovery.
  - Develop a plan for restoring the institutions ability to operate.
- Business Resumption.
  - Develop a plan to identify the tasks and resources required to bring the institution back to full service.
  - Develop a plan for reopening the institution.
- Test Your Plan.
  - Perform simulation disaster tests to ensure your plan is complete.



**Electronic Commerce / Forms Subcommittees - Agenda**  
Hartford, CT  
**September 19, 2008 8:00 a.m. to 3:30 p.m.**  
*8:00 A.M. - 9:30 A.M. Forms and EC combined meeting*  
*9:45 A.M. - 3:30 P.M. EC meeting*

**Times are approximate**

**8:00 A.M. – 8:10 A.M.**

**Introductions**

**Overview of Agenda Items**

**Review of EC Minutes from May 30, 2008**

**Review of Forms Minutes from May 30, 2008**

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

**8:10 A.M. – 9:00 A.M.**

**Forms Agenda**

Herman Wisneski  
New York forms update  
Arizona forms update  
Blenders report update  
Producers/Manufacturers update.  
Uniform refund form update  
Instruction review update  
New Business.

**9:00 A.M. – 9:30 A.M.**

**XML Schema – Open Business Questions**

Stan Whaley, Florida

**9:30 A.M. – 9:45 A.M. Break**

**9:45 A.M.– 10:15 A.M.**

**Industry Issues**

Brian Serafino, Chevron

**10:15 A.M. – 11:00 A.M.**

**EC Survey questionnaire**

Ray Rhoads, Kansas Dept of Revenue

**11:00 A.M. – 11:15 A.M.**

**Point of Taxation - Industry Review**

Ray Rhoads, Kansas Dept of Revenue

**11:15A.M. – 11:30 A.M.**

**ExSTARS User group report**

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

**11:30 A.M. – 12:00 P.M.**

**ExSTARS update**

Tim Torri, IRS

**12:00 P.M. – 1:00 P.M. Lunch**

**1:00 P.M. – 1:30 P.M.**

**EDI Guide**

**Flat File Schedule Code 7 exchange proposal**

Ray Grimm, ACS

**1:30 P.M. – 2:00 P.M.**

**New Business**

Topics for next meeting.

**2:00 P.M. – 3:30 P.M.**

**XML Schema update**

Stan Whaley, Florida

**Next Meeting:**

**Date: Jan. 9, 2009**

**Location: Seattle, WA**

Forms Sub-committee agenda  
September, 19<sup>th</sup> 2008  
Hartford, Conn

1. Introductions
2. Minutes of May 2008 meeting
3. Old Business:
  - A. New York forms update
  - B. Arizona forms update
  - C. Blenders report update
  - D. Producers and Manufacturers report update
  - E. Uniform refund form update
  - F. Instruction review update
4. New Business
5. Adjourn

**Minutes of 5-30-08 Meeting  
Forms Sub-Committee  
Jackson, Wyoming**

1. Attendance 22 (14 state, 6 industry, 1 IT Support, 1 FTA)
2. Minutes of January 2008 approved.
3. Old Business:
  - A. New York forms update: Have not heard anything from the state. The co-chair has been given a different contact in that state and will try to get more information from the state.
  - B. Arizona forms update: Arizona sent a letter to Bob Donnellan and Donna Alderman expressing thanks for the approval of the states forms. The state has **not had its forms approved**. The co-chair will send a letter to the state explaining the fact that their forms have not been approved. \
  - C. STCC Comparison update: The co-chair presented the comparison to the group and sought guidance on where to go from here. The group recommended to the full committee that the comparison be put into the Uniformity book next to the FTA Product code list with the provision that the form have on the top “This comparison is for information purposes only”. The sub-committee approved this recommendation to the full committee.
  - D. Canadian Product code comparison: The co-chair presented the comparison the sub-committee. The comparison noted that the codes for are identical for both the FTA and Canada. The sub-committee recommended to the full committee the opening sentence for page 135 in the Uniformity booklet be changed to read” FTA Motor Fuel Tax Section Uniformity Committee and the Canadian Fuel Tax Council have adopted the following codes for the product codes to be used on the Uniform form” The sub-committee approved the recommendation.
  - E. Blenders Report update: the co-chair reported that he had been unable to complete the work on the blenders report. He will have a preliminary uniform blenders report at the September meeting.
  - F. Producers and Manufacturers report update: the co-chair reported that the IRS task force has been working on a reporting form for the producers of ethanol or biodiesel. The IRS has a copy of the preliminary form and may be using the entire form or part of the form. The co-chair was instructed to send a letter the IRS requesting the status of the task force and reminding the IRS that their form should come back to the sub-committee for approval.
4. New Business
  - A. Railroad Carrier reports: some states are requiring information from Railroads that are carrying petroleum product. Those states and any other state that is looking at requiring that reporting should be reminded that the Uniformity book suggests that the Uniform Carriers Report should be used by Railroads to report carrier information.

B. Uniform Refund Form: There was discussion about the possible need for a uniform refund form. The sub-committee recommended that a low-key survey be sent out to states requesting copies of their refund forms for comparison and to find any areas in common. Donna Alderman (NC), Lee Gonzalez (FL), Tammy West (Virginia) will be doing the compiling of the refund forms and report back at the September meeting.

5. Action Items

A: Motion to approve STCC/FTA product comparison and insert the information in the Uniformity book. Approved

B: Motion to change the wording in the Uniformity book to reflect the comparison of the FTA and Canada product codes. Approved.

C. The co-chair was directed to send a letter to Ricky Stiff requesting attendance at the next meeting to discuss issues of mutual concern. The request will be brought up at the full committee meeting.

6. Adjourned

## Compliance Sub-Committee Meeting

The Compliance Sub-Committee meeting met on Friday, May 30 2008 in Jackson Hole, Wyoming. State Co-Chair Wilda Ice and Industry Co-Chair Sharon Templin conducted the meeting. The meeting was called to order at approximately 10:00 AM. There were 25 attendees present.

The minutes from the January meeting were read and approved. The training schedule is in the Uniformer which was passed out in the Communication sub-committee meeting. Cindy Anders-Robb also stated that there was information available on the training classes in the handouts available in the foyer.

Christy Dixon reported that someone in the IRS had sent her an e-mail describing how some truckers are injecting propane into the air mixture on diesel engines to increase the mpg and fuel efficiency. They are using one gallon of propane to every four gallons of diesel fuel. The committee would also like for someone to come in to discuss this with them. The homework assignment for the Compliance Committee is to find out more information on this.

Mike Daugherty could not be present for this meeting, but he provided an overview of the Motor Fuels forum that was held in Dallas. Several issues were discussed there but nothing new was noted. A white paper will be issued later on the evasion forum. Training appears to be the most important issue discussed. Cindy Anders-Robb stated that all states should be e-mailing Mile and Sherry to request funds for training purposes.

Several states discussed their progress with the barge tracking. SC stated that they had problems getting the right information. IL also had problems contacting the right person. CT stated that they had received some information but would report more at the next meeting. NC investigators had been flying over the coast line to look for possible evasion sites. MD brought a copy of their Maryland Code of Regulations 03.03.05.23 which details Foreign Imports and Waterborne Transfers. Maryland requires that all receiving terminals notify the Comptroller at least 24 hours prior to the vessel's arrival. Likewise, terminals shipping fuel for export must notify the Comptroller at least 24 hours prior to the vessel's departure. Chuck Ulm distributed copies of the Waterborne Shipping Notification that details the product description, origin, destination, and other information. Imported product is subject to inspection and could be restricted from sale pending laboratory analysis from our Motor Fuel Testing Lab. MD has been tracking barge movements for several years.

In addition, Chuck Ulm mentioned an ongoing case where MD identified an unlicensed supplier (via verification reporting) bringing untaxed diesel into Maryland and delivering to multiple freight companies. Early assessment numbers are approaching \$2 million.

WV continues to investigate barge movement of motor fuels in their inland waterways.

The committee discussed how ethanol is being transported into the states. There is a product known as fuel grade ethanol. This product should be treated as a motor fuel. Dan Farish stated that some states don't recognize ethanol as a product. States have various ways to treat ethanol: some treat ethanol as gasoline, some states do not consider it a motor fuel and do not track it nor require reporting for exports. Donna Alderman discussed the current project where NC is trying to stop the dispensing of ethanol from railcars into transport vehicles. WV has investigated all the rail yards in the northern part of the state and has not found this problem. VA discussed their enforcement project (NC, VA, WV, SC) has had no results to report. Bob Donnellan had contacted all the states and inquired how they treat ethanol. He had sent the spreadsheet to Wilda Ice. This list was then emailed to all committee members.

The committee discussed that if ethanol is taxed as a blend only, the states should consider licensing anyone who moves, stores, or sells the ethanol and require reporting so there will be a paper trail.

The committee also discussed current enforcement projects for railroads, dyed diesel, and IFTA decals. Bruce Johnson had e-mailed Wilda Ice with information on a scheme in Pittsburgh, PA. A person driving a horse trailer rigged with a trapdoor parked at a BP Station over the underground storage tanks. Someone inside the trailer lowered a siphoning tube into the storage tanks and withdrew hundreds of gallons of fuel. They stored the fuel in propane tanks rigged into the trailer. This has happened three times and has been caught on tape.

Dan Farish, Murphy Oil, presented a power point about a training program that API has developed to train the IRS in how to audit the major oil companies more efficiently. The presentation gave an overview of the training - how an agent could better conduct the audit. The sub-committee would like to see something developed along the same lines to train the states.

The next meeting will be September 19, 2008, in Hartford, CT.