



## *FTA Motor Fuel Tax Section*

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

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**TO:** Uniformity Subcommittee Participants

**FROM:** Cindy Anders-Robb  
Manager – Motor Fuel Tax

**SUBJECT:** Uniformity Meetings

**DATE:** July 22, 2010

The **September 2010** Motor Fuel Tax Section Uniformity Committee meeting is scheduled for Helena, Montana. The Subcommittees will meet all day **September 10, 2010**. The Main Uniformity meeting is scheduled for **September 11, 2010**. *(The meetings are on Friday and Saturday)* The meeting will be at the Best Western Helena Great Northern Hotel. The special rate at the Great Northern Hotel is \$113 single plus 7% tax. Make your reservations directly with the hotel by calling **(800) 829-4047 or (406) 457-5500**. 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 835 Great Northern Blvd, Helena, Montana 59601. Please note that the cut-off date for the hotel reservation is **August 11, 2010**.

The **January 2011** Motor Fuel Tax Section Uniformity Committee meeting is scheduled for Austin, Texas. The Subcommittees will meet all day **January 26, 2011**. The Main Uniformity meeting is scheduled for **January 27, 2011**. *(The meetings are on Wednesday and Thursday)* The meeting will be at the Marriott Austin North. The special rate at the Marriott North is \$129.00 plus 13% tax. Make your reservations directly with the hotel by calling **(800) 865-0546 or (512) 733-6767**. Make certain to inform the hotel that you will be attending the “Federation of Tax Administrators” meeting to receive the special rate. The address of the hotel is 2600 La Frontera Boulevard, Round Rock, Texas 78681. Please note that the cut-off date for the hotel reservation is **January 1, 2011**.

The **April 2011** Motor Fuel Tax Section Uniformity Committee meeting is scheduled for Oklahoma City, Oklahoma. The Subcommittees will meet all day **April 27, 2011**. The Main Uniformity meeting is scheduled for **April 28, 2011**. *(The meetings are on Wednesday and Thursday)*. The meeting will be at the Renaissance Oklahoma City Convention Center Hotel. The special rate at the Renaissance is \$129.00 plus 13.88% tax. Make your reservations directly with the hotel by calling **(800) 468-3571 or (405) 228-8000**. Make certain to inform the hotel that you will be attending the “Federation of Tax Administrators” meeting to receive the special rate. The address of the hotel is 10 North Broadway, Oklahoma City, Oklahoma. Please note that the cut-off date for the hotel reservation is **March 26, 2011**.

**PRELIMINARY AGENDA**  
**FTA Motor Fuel Tax Uniformity Committee**  
**Helena, Montana**  
**September 10-11, 2010**

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**Friday 8:00am – 5:00pm**  
**September 10, 2010**

**Subcommittee**

**Room One**

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

**Room Two**

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

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

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**Saturday 9:00 am to noon**  
**September 11, 2010**

**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**  
**Austin, Texas**  
**January 26-27, 2011**

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**Wednesday 8:00am – 5:00pm**  
**January 26, 2011**

**Subcommittee**

**Room One**

**Room Two**

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

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

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

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**Thursday 8:30 am to noon**  
**January 27, 2011**

**FTA Full Uniformity Committee**

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

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

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

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**Wednesday 8:00am – 5:00pm**  
**April 27, 2011**

**Subcommittee**

**Room One**

**Room Two**

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

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

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

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**Thursday 8:30 am to noon**  
**April 28, 2011**

**FTA Full Uniformity Committee**

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

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

# FTA MOTOR FUEL UNIFORMITY COMMITTEE

Oklahoma City, Oklahoma

April 22, 2010

## Minutes

The FTA Motor Fuel Tax Section Uniformity Committee met at the Renaissance Hotel in Oklahoma City, Oklahoma on April 22, 2010. Marcia Leichner, (NE) Uniformity State Chair called the meeting to order. Twenty-five (25) were in attendance. (See attached list of attendees)

## Minutes

The minutes of the January 2010 Uniformity Committee meeting in Austin, Texas were approved.

## Presentation

Edie Martin (KS) gave a presentation on how to fill out the form for the Federal Highway Grant.

## Uniformity Chairs

State Co-Chair        Marcia Leichner – State of Nebraska  
Industry Co-Chair    Bob Donnellan – Global Companies

## Subcommittee Chairs

### Compliance Subcommittee

State Co-Chair        Jeremy Neeck, State of Minnesota  
Industry Co-Chair    Sharon Templin – Shell Oil

### Communication and Coordination Subcommittee

State Co-Chair        Christy Dixon – State of Oklahoma  
Industry Co-Chair    Debbie Compton, Exxon Mobil

### Electronic Commerce Subcommittee

State Co-Chair        Traci Bullock – State of South Carolina  
Industry Co-Chair    Gene Holland, ConocoPhillips

### Forms Management Subcommittee

State Co-Chair        Lee Gonzales, State of Florida  
Industry Co-Chair    Scott Louie – Chevron

## Subcommittee Reports

The Compliance Subcommittee Jeremy Neeck (MN) gave a report on what the committee discussed:

### **Training**

Advanced Fraud Class was held January 24-28, 2010 in Austin, Texas. There were 18 in attendance.

Basic Training Class will be held August 1-5, 2010 in Portsmouth, Virginia

Advanced Training Class will be held August 22-26, 2010 in Savannah, Georgia

### **Dyed Diesel Stats**

The new dyed fuel statistics spreadsheet was reviewed and it was suggested that we could add what vehicles are in violation and what industry they are from.

### **New Projects**

Electric Vehicles how do we tax them?

Dyed fuel use in Canadian vehicles coming into the USA

G Diesel what is it and how will we tax it?

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

The **Electronic Commerce Subcommittee** Gene Holland (ConocoPhillips) reported there were twenty-five (25) in attendance. The subcommittee discussed the following:

#### **California Request/EDI Guide**

California request to establish "DLR" for Jet Fuel Dealer Report.

#### **ExSTARS User Group**

Update on the 4030 Data Review Analysis was discussed. The majority of the files continue to be 826's. Kansas showed a decrease in 813 files and Mississippi showed an increase of 813 files

#### **EC Survey**

The next survey will be sent out October 2010.

#### **ExSTARS Update**

The new Publication 3536 EDI guide was discussed. There is still no change regarding the EIA codes.

#### **XML Schema**

Utah is implementing August/September and is currently testing.

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

The **Forms Management Subcommittee** Scott Louie (Chevron) reported that this committee met with Electronic Commerce. There were twenty-five (25) in attendance. The subcommittee discussed the following:

#### **Uniformity Guide Updates/Document Number**

The committee had minimal discussion on changes to the Common and Contract Petroleum Products Carrier Report. The Document/Bill of Lading Number was discussed because of the Barge/Rail movement.

#### **Producer's and Manufactures Report**

Instead of adding a new return to the uniformity guide, verbiage will be added to the uniformity guide that would direct states to use the existing format of the supplier or distributor return currently in the uniformity guide.

#### **Utah Schedule Code Request**

The State of Utah has requested three additional schedule types to accommodate their new electronic filing program. The schedule types are as follows:

- 1) Gallons sold to non-federally certified air carriers subject to 9 cent fuel tax rate.
- 2) Gallons sold to federally certified air carriers subject to 4 cent fuel tax rate.
- 3) Gallons sold to federally certified air carriers at the Salt Lake International Airport subject to 2.5 cent fuel tax rate.

### **California Schedule Changes**

In mid-March the California Legislature passed, and the governor signed, legislation that increases and creates a two-tiered rate structure for motor vehicle fuel effective July 1, 2010 and decreases our diesel tax effective July 1, 2011. The legislation also provides for annual rate adjustments to both the mvf and diesel rates in subsequent years. California addressed two challenges related to the law changes:

- 1) How to they address out of period reporting.
- 2) How to identify and track at what rate a tax paid credit is being claimed at. The transactions, either S03's or schedule 13's are generally based on an activity occurring after the initial taxable event. It is a certainty that credits will be claimed at a rate that is different (higher or lower) than the current rate for the return being filed.

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

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

#### **1. Common and Contract Petroleum Products Carrier Report**

The minimal changes were adopted on the write up in the Uniformity Booklet

#### **2. Global Definition Change to all forms for Document/Bill of Lading Number**

Document/Bill of Lading Number – Enter the identifying number from the manifest issued at the terminal when product was removed over the rack. In the case of pipeline or barge movements, it is the pipeline or barge ticket number. In case of barge, it is the voyage number.

#### **3. Producer's Report Statement in the Uniformity Booklet**

States requiring a return to pay tax and report the production and importation of fuel alcohol or bio-diesel (dyed and undyed) should utilize the Federation of Tax Administrator's Supplier/Permissive Supplier or Distributor's Fuel Tax Report format when developing a Producer's Report.

For those states that require an information report only on the production and importation of fuel alcohol or biodiesel (dyed and undyed) they should utilize only the receipts, disbursements and fuel accountability sections of the report.

A uniform Producer's Report is used by the following states at this time:

\* North Carolina

#### **4. New Schedules**

Schedule 5XD            Gallons delivered to an airport and partially taxed

Schedule 13M Refund or credit for the second tax paid when tax paid fuel is removed from a terminal as a second taxable event

Schedule 13N Refund or credit for the second tax paid when tax paid fuel is removed from a terminal as a second taxable event

**5. Schedule Verbiage Change**

Schedule 13J Tax paid fuel sold tax-free for temperature control units (reefer) and PTO or with exemption certificate or used in an exempt manner

**6. Combined Supplier's Common or Contract Carrier's and Terminal Operator's Report**

Strike the Combined Supplier's, Common or Contract Carrier's, and Terminal Operator's Report from the Uniformity Guide until the Uniformity Committee can redesign the form.

The **Communication and Coordination Subcommittee** Christy Dixon (OK) reported that twenty-one (21) were in attendance. The subcommittee discussed the following and the April 2010 *Uniformer* was passed out. (See minutes for the publication)

**White papers**

- Model Legislation for Points of Taxations (finalized)
- Bill of Lading
- Disaster Situation

**Annual Booklet that contains**

- State Contact Information
- Reference to Statues and Rules
- State Point of Taxation
- State Tax Rates
- Rate Updates
- Collection Allowance
- Alternative Fuels
- Diversions
- Taxability & Tax rates for Biodiesel and Ethanol

**Definitions**

- Shipping Documents (finalized)
- Racing Fuel
- Renewable Fuel (finalized)
- Voyage Number
- Document Number

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



## Approved by the Full Committee

The following revision to the Model Legislation, Section 1  
“Model Legislation for Points of Taxation”

### **1. Taxpayer Options**

When proposing changes to existing motor vehicle fuel and/or diesel fuel tax laws, taxing authorities must decide who the taxpayer will be. In other words, how far back up the distribution chain should the incidence of the tax be placed. Following are some taxpayer options and a reference to some recent legislative actions taken by both federal and state taxing authorities.

#### **A. Tax at the Terminal Rack**

Generally, all gasoline, undyed diesel fuel and kerosene are taxed as they cross the terminal loading rack. Some states have passed variations of the federal tax at the rack legislation. rack legislation. Examples of these variations are as follows:

1. Position holder at the Rack.  
Tax is due from the position holder when the product crosses the rack.  
(the person owning the inventory according to the records of the terminal operator).
2. Position Holder or Exchange Receiver at the Rack (Modified Position Holder).  
If the position holder delivers on exchange, the exchange receiver remits the tax.  
Tax is due from the position holder when the product crosses the rack.  
Exception-tax is due from the receiver if receiving the product under an exchange agreement.
3. First Receiver below the Rack.  
The person physically receiving accountable product/motor fuel at the rack remits tax to the taxing jurisdiction, if licensed. If not licensed, then variations 1 or 2 above should be used. Tax is due from the position holder or exchange receiver unless the person physically receiving the product at the rack is a licensed distributor. No subsequent tax-free sales are allowed.

All dyed diesel fuel meeting the United States Environmental Protection Agency (EPA) and Internal Revenue Service (IRS) requirements can be sold tax free and cannot be used on the highways.

#### **B. Tax at the Distributor/Wholesale Level**

Sales of gasoline and diesel fuel are taxed at the terminal rack unless the sale is made to another licensed supplier, distributor or wholesaler. It is left up to each taxing jurisdiction to determine and define who qualifies as a license holder for the purpose of purchasing motor fuel tax-free. Examples:

1. Subsequent sales after the rack are exempt, until the product is sold to an unlicensed party. The last licensed distributor in the chain pays the tax.

2. All sales to licensed distributors are exempt. Tax is due from the last licensed distributor who makes a sale to an unlicensed party.
3. Tax jurisdiction may allow only 2 exempt sales to licensed distributors and on the third sale the tax is due to the taxing jurisdiction.

### **C. Tax at the Retail and/or Use Level**

Some taxing jurisdictions license all retail dealers and users of diesel fuel within their state and impose an excise tax on sellers and users who place “special fuel” into the fuel supply tank of a motor vehicle. Usually, every person in the distribution chain is licensed, i.e. distributor, importer, exporter, wholesale, dealer, gasoline jobber, seller-user of special fuel, and retail dealer. Fuel sold to each licensee is sold tax- exempt, and the licensee who places the motor fuel into the supply tank of a motor vehicle becomes the taxpayer. It is left up to each taxing jurisdiction on how and who should be licensed.

### **D. Tax on First Importation**

Another taxpayer option for collecting tax on accountable product/motor fuel is to collect the tax from persons who are responsible for importing, refining, manufacturing, producing, blending, or compounding in a state. If this method is used as an option, consideration must be given to the varying refund provisions that have to be developed.

### **E. Tax on Importation into State/First Receipt into Storage into a Terminal or Refinery**

Tax is paid by the person first receiving product at a terminal or refinery. Tax is also due from the importer when imported directly to the importer’s customer or for the importer’s use.

## **Definitions**

**Shipping or Transport Document** - A delivery document issued in conjunction with the sale, transfer, or transport of motor fuel. A shipping or transport document issued by a terminal operator shall be machine printed. All other shipping documents shall be typed or handwritten on a preprinted form or machine printed.

**Renewable Fuel** – Liquid nonpetroleum based fuels that can be placed in vehicle fuel tanks and used as a fuel in a highway vehicle. It includes all forms of fuel commonly or commercially known or sold as biodiesel and ethanol.

### **Other Business**

**Rich Little**, Internal Revenue Service gave an update on the ExSTARS System. The 3536 publication was just released in March. Some additions:

- Expanding the mode codes to capture imports/exports
- Vessel operators must report transactions for every facility with TCN’s
- They have removed all references to SSN
- Fractional gallons are not accepted
- Currently looking at ethanol/biodiesel plants to report

**Mal Bruce**, Canadian Fuel Tax Council gave a report on what the Council has been working on.

- General Return
- Inventory of losses, what is reasonable loss
- Dyed injection standards
- Reviewing current definitions

**Michael Dougherty**, Federal Highway Administration reported that SAFETEA-LU expired on September 30, 2009 and has gone through a series of extension through September 30, 2010. The funding will be the same for FY 2010 as the FY 2009. The majority of the funding supports the IRS Excise Program which includes ExSTARS. There is no word on the 2010 grant and how it will be allocated to States.

**Cindy Anders-Robb**, FTA requested that all minutes from this meeting, agenda for September meeting and the year end report be submitted by June 1, 2010.

**New Business**

**Cindy Anders-Robb** has been getting request to go back to the Friday-Saturday meeting. It was voted on that we go back to this format for the annual meeting in September 2011.

**Next Meeting**

The next Uniformity Committee meetings are scheduled as follows:

September 10-11, 2010 – Helena, Montana

January 25-26, 2011 – Austin, Texas

April 27-28, 2011 – Oklahoma City, OK

The meeting was adjourned.

**FTA UNIFORMITY COMMITTEE**  
**Oklahoma City, Oklahoma**  
22-Apr-10

Present?	Name	State/Company	Phone	Fax	Email Address
	Albin, Michael	ACS Government Solutions	602-412-2011	602-254-4451	mike.albin@acs-inc.com
	Alderman, Donna	North Carolina Dept of Revenue	919-733-8214	919-733-8654	<a href="mailto:donna.alderman@dornrc.com">donna.alderman@dornrc.com</a>
<b>XX</b>	Anders-Robb, Cindy	Federation of Tax Administrators (FTA)	307-632-4144	307-632-3234	cindy.anders-robb@taxadmin.org
	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>	Autry, Beth	Musket Corp/Loves Travel Stops	405-302-6522	405-463-3522	<a href="mailto:betha@loves.com">betha@loves.com</a>
	Bock, Maureen	OR Dept of Transportation	503-378-2934		<a href="mailto:maureen.bock@state.or.us">maureen.bock@state.or.us</a>
	Bonaccorso, Shirley	Louisiana Dept of Revenue	225-219-2690	225-219-2692	<a href="mailto:shirley.bonaccorso@la.gov">shirley.bonaccorso@la.gov</a>
<b>XX</b>	Bowers, Kristin	Musket Corp/Loves Travel Stops	405-254-3408		<a href="mailto:kristinb@loves.com">kristinb@loves.com</a>
	Brady, Kethleen	North Dakota Tax Commission	701-328-3382	701-326-1942	<a href="mailto:kbrady@nd.gov">kbrady@nd.gov</a>
	Bray, Bob	Ohio Department of Taxation	614-995-5013	614-752-1929	robert_bray@tax.state.oh.us
	Brown, Allison	NC Department of Revenue	919-715-8239	919-733-8654	<a href="mailto:allison.brown@dornrc.com">allison.brown@dornrc.com</a>
<b>XX</b>	Bruce, Mal	Canadian Fuel Tax Council	403-355-4497		<a href="mailto:malcolm.bruce@gov.ab.ca">malcolm.bruce@gov.ab.ca</a>
	Bryer, Scott	New Hampshire Dept of Safety	603-271-2387	603-271-6758	bryers@safety.state.nh.us
	Bullock, Traci	SC Department of Revenue	803-896-1748	803-896-1779	<a href="mailto:bulloct@sctax.org">bulloct@sctax.org</a>
<b>XX</b>	Burdick, Doug	Fuel Quest/ZyTax	850-294-0084		doug.burdick@Zytax.com
	Cabla, Natalie	Exxon Mobil Corporation	713-431-2726		<a href="mailto:natalie.m.cabla@exxonmobil.com">natalie.m.cabla@exxonmobil.com</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>
<b>XX</b>	Cleary, Rosemary	CT Dept of Revenue	860-541-3226	860-541-7698	<a href="mailto:rosemary.cleary@po.state.ct.us">rosemary.cleary@po.state.ct.us</a>
<b>XX</b>	Compton, Deborah	Exxon Mobil Corporation	713-431-2737	262-953-7483	<a href="mailto:deborah.compton@exxonmobil.com">deborah.compton@exxonmobil.com</a>
	Crago, Jack	PA Dept of Revenue	717-783-9191	717-787-7471	<a href="mailto:ecragoiii@state.pa.us">ecragoiii@state.pa.us</a>
	Crowley, Mary	PA Dept of Revenue	717-783-2518	717-787-6261	<a href="mailto:mcrowley@state.pa.us">mcrowley@state.pa.us</a>
	Davenport, Kirk	Texas Comptroller of Public Accounts	512-463-3849	512-475-0900	kirk.davenport@cpa.state.tx.us
<b>XX</b>	Dixon, Christy	Oklahoma Tax Commission	405-522-4197	405-522-2072	cdixon@oktax.state.ok.us

FTA UNIFORMITY COMMITTEE  
Oklahoma City, Oklahoma  
22-Apr-10

Present?	Name	State/Company	Phone	Fax	Email Address
	Dollens, Linda	Indiana Department of Revenue	317-615-2501	317-615-2502	ldollens@dor.state.in.us
	Donnellan, Robert	Global Companies LLC	781-398-4354	781-398-9054	rdonnellan@globalp.com
<b>XX</b>	Dougherty, Michael	FHwA	202-366-9234	202-366-3297	<a href="mailto:michael.dougherty@dot.gov">michael.dougherty@dot.gov</a>
	Dudek, Sabrina	NuStar Energy LP	210-918-3654	210-918-5466	<a href="mailto:sabrina.dudek@nustarenergy.com">sabrina.dudek@nustarenergy.com</a>
<b>XX</b>	Engelken, David	Tank Management Service	785-233-1414		<a href="mailto:david@tankmgmt.com">david@tankmgmt.com</a>
	Farish, Dan	Murphy Oil USA Inc	870-864-6466	870-881-6675	<a href="mailto:dan_farish@murphyoilcorp.com">dan_farish@murphyoilcorp.com</a>
	Feletto, Lou	CA Board of Equilization	916-323-9401		<a href="mailto:lou.feletto@boe.ca.gov">lou.feletto@boe.ca.gov</a>
	Fitzgerald, Julian Sr.	North Carolina Dept of Revenue	919-733-8200	919-733-8654	<a href="mailto:julian.fitzgerald@dornc.com">julian.fitzgerald@dornc.com</a>
	Fitzgerald, Scott	Iowa Department of Revenue	515-242-6033		<a href="mailto:scott.fitzgerald@iowa.gov">scott.fitzgerald@iowa.gov</a>
	Gast, Keith	MO Dept of Revenue	573-751-5902	573-522-1720	<a href="mailto:keith_gast@mail.dor.state.mo.us">keith_gast@mail.dor.state.mo.us</a>
<b>XX</b>	Gilson, Cheryl	ZyTax	920-617-7626		cheryl.gilson@zytax.com
	Gonzales, Lee	Florida Department of Revenue	850-488-7268		<a href="mailto:gonzalee@dor.state.fl.us">gonzalee@dor.state.fl.us</a>
	Gostovich, Sharon	Wyoming Dept of Transportation	307-777-4774	307-777-4769	sharon.gostovich@dot.state.wy.us
	Grammer, Michael	Kentucky Dept of Revenue	502-564-1234	502-564-2906	<a href="mailto:michael.grammer@ky.gov">michael.grammer@ky.gov</a>
	Gray, Bill	Sinclair Oil Corporation	801-524-2887	801-382-1434	bgray@sinclairoil.com
	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>
	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>
<b>XX</b>	Hennig, Drew	Fuel Quest/ZyTax	210-643-1946		<a href="mailto:dhennig@zytax.com">dhennig@zytax.com</a>
	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>

FTA UNIFORMITY COMMITTEE  
Oklahoma City, Oklahoma  
22-Apr-10

Present?	Name	State/Company	Phone	Fax	Email Address
	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
<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>
	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	<a href="mailto:wilda.b.ice@tax.state.wv.us">wilda.b.ice@tax.state.wv.us</a>
	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>
	Johnson, Bruce	WV State Tax Dept	304-558-8533	304-558-8526	<a href="mailto:bjohnson@tax.state.wv.us">bjohnson@tax.state.wv.us</a>
	Keel, June	Colonial Oil Industries	912-443-6594	912-235-3868	<a href="mailto:jkeel@colonialgroupinc.com">jkeel@colonialgroupinc.com</a>
<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>
	Lagunas, Manuel	AZ DOT	602-712-7626		<a href="mailto:mlagunas@azdot.gov">mlagunas@azdot.gov</a>
	Legaspi-Seils, Melody	Alliance Energy LLC	203-315-7188	203-488-6069	<a href="mailto:mlegaspi-seils@allianceenergy.com">mlegaspi-seils@allianceenergy.com</a>
<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>
<b>XX</b>	Little, Rich	IRS	213-576-3837	213-576-3731	richard.a.little@irs.gov
<b>XX</b>	Louie, Scott	Chevron Corporation	925-827-6286		<a href="mailto:scottlouie@chevron.com">scottlouie@chevron.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>
	McKee, Kathy	Marathon Petroluem	419-421-3305	419-421-4590	<a href="mailto:klmckee@marathonpetroleum.com">klmckee@marathonpetroleum.com</a>
<b>XX</b>	Martin, Edie	Kansas Department of Revenue	785-296-5327	785-296-4993	edie_martin@kdor.state.ks.us
	Marr, Rollie	Illinois Dept of Revenue	217-785-2645	217-785-0692	<a href="mailto:roland.marr@illinois.gov">roland.marr@illinois.gov</a>

FTA UNIFORMITY COMMITTEE  
Oklahoma City, Oklahoma  
22-Apr-10

Present?	Name	State/Company	Phone	Fax	Email Address
XX	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>
XX	Neeck, Jeremy	Minnesota Department of Revenue	507-523-030	507-523-1030	<a href="mailto:jeremy.neeck@state.mn.us">jeremy.neeck@state.mn.us</a>
	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>
	Padon, Jodi	Plains Marketing L.P.	713-646-4204	713-646-4216	<a href="mailto:jmpadon@paalp.com">jmpadon@paalp.com</a>
	Papandrea, Marc	CT Dept of Revenue	860-541-3228	860-541-7698	<a href="mailto:marc.papandrea@po.state.ct.us">marc.papandrea@po.state.ct.us</a>
	Player, Carol	South Carolina Dept of Revenue	803-898-5911	803-898-5811	playerc@sctax.org
	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>
XX	Reinauer, Dean	Reinauer Transportation	718-816-8167 x 410	718-876-5183	<a href="mailto:deanr@reinauer.com">deanr@reinauer.com</a>
	Retz, David	Chevron Corporation	925-827-6395	925-827-7572	<a href="mailto:dret@chevrontexaco.com">dret@chevrontexaco.com</a>
	Rhoads, Ray	Kansas Department of Revenue	785-296-4011	785-296-8602	ray_rhoads@kdor.state.ks.us
	Serafino, Brian	Chevron Corporation	925-827-7071		<a href="mailto:brian.serafino@chevron.com">brian.serafino@chevron.com</a>
	Steffens, Peter	Florida Department of Revenue	850-922-2674	850-922-8426	steffenp@dor.state.fl.us
	Thede, Dale	IA Department of Revenue	515-281-3766	515-281-3756	<a href="mailto:dale.thede@idrf.state.ia.us">dale.thede@idrf.state.ia.us</a>
	Templin, Sharon	Shell Oil Company	713-241-2246	713-241-2162	<a href="mailto:sharon.templin@shell.com">sharon.templin@shell.com</a>
	Thomas, Gerald	ARCO	213-486-2721	213-486-0760	Gthomas@mail.arco.com
	Thompson, John	Marathon Petroleum	419-421-2361	419-421-8420	<a href="mailto:jdthompson@marathonpetroleum.com">jdthompson@marathonpetroleum.com</a>
XX	Turner, Ashley	CSX Transportation Inc	940-633-5230	940-245-2567	<a href="mailto:ashley_turner@csx.com">ashley_turner@csx.com</a>
	Turner, Bob	Montana Department of Transportation	406-444-7672	406-444-6032	<a href="mailto:boturner@mt.gov">boturner@mt.gov</a>
	Ulm, Chuck	Comptroller of Maryland	410-260-7278	410-974-5564	<a href="mailto:culm@comp.state.md.us">culm@comp.state.md.us</a>
	Vicini, MaryAnn	State of Michigan	517-636-4415		<a href="mailto:vicinim1@michigan.gov">vicinim1@michigan.gov</a>
	Watley, Ray	Nevada Dept of Motor Vehicles	775-684-4636	775-684-4636	rwatley@dmv.state.nv.us
	Watson, Liz	NC Department of Revenue	919-715-0716	919-733-8654	<a href="mailto:lizzie.watson@dorn.com">lizzie.watson@dorn.com</a>
	Werner, Carol	AZ DOT	480-712-4337		<a href="mailto:cwerner@azdot.gov">cwerner@azdot.gov</a>

FTA UNIFORMITY COMMITTEE  
 Oklahoma City, Oklahoma  
 22-Apr-10

Present?	Name	State/Company	Phone	Fax	Email Address
	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>
<b>XX</b>	Wisneski, Herman	Minnesota Department of Revenue	218-825-2139	218-825-2139	herman.wisneski@state.mn.us
	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>
	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>
	Zimmerman, Mark	AZ DOT	602-712-6897		<a href="mailto:mzimmerman@azdot.gov">mzimmerman@azdot.gov</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	czwettle@dor.state.wi.us
	<b><u>IF YOU ARE NOT</u></b>	<b><u>ON THIS LIST. PLEASE</u></b>	<b><u>FILL OUT BEHIND</u></b>	<b><u>THE ORANGE</u></b>	<b><u>TAB</u></b>



# The Uniformer

## MESSAGE FROM THE NATIONAL CHAIR WILDA ICE

It looks like we may finally be through with winter here in Wild Wonderful West Virginia. We have lived in a winter wonderland for several months – the beauty of WV has been coated with white snow for weeks which has certainly helped the ski resorts have a great season! But the reality of winter is that it certainly puts a strain on our infrastructure – the spring thaws are revealing weather-related damage to the asphalt and potholes!

How will the budgets that were already stretched to the limit manage to repair the existing roadways, finish projects in progress, or begin much needed new highways?

Until recent years, fuel taxes were considered to be a minor part of a state's overall revenue. As states continue to struggle to maintain services with less money the impact that motor fuel taxes have on the economic situation will become more apparent. Our national infrastructure needs an influx of revenue – highways are crumbling, bridges are in disrepair and public safety is at risk. The revenues from fuel taxes are declining and general revenue is down.

West Virginia's own Governor Joe Manchin recently presented the keynote address at the annual Washington briefing of the American Association of State Highway and Transportation Officials (AASHTO). AASHTO

represents state transportation agencies in all 50 states, District of Columbia and Puerto Rico to foster the design, construction, maintenance, operation and management of an integrated national system.

Governor Manchin's address focused on the importance of a sound transportation system and the challenges that all states face during this global economic downturn. (The following is paraphrased excerpts from his speech.)

*Transportation is one of the most critical services that must be maintained. Our progress relies heavily upon a sound transportation system: everything from tourism, commerce, safety and even the day to day travel of our citizens. As revenue shrinks, our needs continue to expand. Funding levels (both state and federal) are expected to level off while the cost of construction and materials continue to rise.*

*The cost to maintain the WV highway system is significant. The WV Division of Highways is responsible for maintaining more than 38,400 miles of roads including more than 825 miles of federally owned highways and 6,710 bridges of which 32 percent are more than 100 feet long. The cost of just snow removal and ice control alone this winter has cost over \$60 million and is expected to exceed that by another 5 million dollars by winter's end. A study by Wilbur-Smith and Associates suggests we need \$1.4 billion over the next 10 years to simply maintain our highways.*

*WV is not alone in the challenge of building and maintaining highways but the state of WV has some unique features. The average cost to build one mile of four-lane divided highway in WV is approximately \$23 million. By comparison, in Florida the average is about \$6 million for the same length of highway. In WV, it is our challenging topography that makes the construction so expensive – mountains must literally be moved!*

*In WV we have not added toll roads to the WV state highway system in fifty years. However, we are exploring expanding the Parkways Authority into a statewide agency to fund roadway projects that would otherwise remain unfunded and unconstructed. The Stimulus Funding has provided roughly \$220 million to WV for maintenance and construction of roads and bridges, to improve our airports and modernize our transit system. We've made progress with the partnerships from the federal government, we have worked efficiently, we made responsible decisions but more work must be done. We must have a level playing field for all contractors to ensure that competition for all projects deliver the best product we can get and creates the jobs we need to stimulate our economy.*

*States can not solve all of the infrastructure and economic challenges alone. We all need the partnerships from the federal government to help maintain and preserve the nation's surface transportation infrastructure. Each level of government must*

*be committed to maintain these vital services. We must encourage new and innovative programs to improve freight movement. We must address traffic congestion and safety. Nationally, governors support the "user pays" principle to guide transportation funding. We support funding based on results and state-developed performance measures. We oppose federal limits and conditions on state authority over strategies such as tolling and public-private partnership agreements. All options must be on the table because we need adequate and reliable sources of revenue to supplement the existing motor fuels taxes that currently fund the Highway Trust Fund.*

Prior to the last Uniformity meeting, I requested that the Uniformity Committee take another stab at trying to get a Uniform Bill of Lading. As an example of a clear, concise, bill of lading, I forwarded to Cindy Anders-Robb a copy of a bill of lading that is currently used by a terminal in Pennsylvania. Many times when reviewing a bill of lading, it is difficult to determine who the supplier is, what the product was, who the transporter is, and who the importer of the product (into WV) is. This particular bill of lading was well laid out and I was able to determine all the facts that I needed very easily. Since I was not able to attend the meeting (another victim of the economic downturn), Christy Dixon presented my suggestion to her sub-committee. According to Christy, they had a very good discussion concerning the Bills of

Lading. The industry stated that we would probably not be able to get an actual uniform BOL. (They stated many reasons.) The subcommittee is going to send out a questionnaire to the states asking what they require by law to be on a BOL and if there were any items they would like to have on the BOL that are not required by law. The sub-committee will then compile all of the information and have another discussion with industry. After that, the sub-committee will look at doing some type of White Paper Document recommending items to be on Bills of Ladings and put this in the uniformity book. A uniform bill of lading will facilitate improved on-road enforcement, compliance and auditing.

At the conclusion of his keynote address, Governor Manchin went on to say that he knows challenges can be met if we are committed to working together. Truly, we must be committed to working together – as states, industry, and the federal government. In other words, the Uniformity Committee! In the last newsletter, I challenged each of you to become an active participant in Uniformity. Unfortunately, the economic challenges facing many states have forced them to cut non-essential travel. Many of our very active participants can no longer attend the meetings. If you are fortunate to be allowed to attend the Uniformity meetings, please bring something to the table each time. I challenge you to actively participate in all discussions – do your homework before each meeting – know what is on the agenda and come prepared. If

you can not attend the meetings, you can still participate. Stay in touch with the other participants; use your e-mail, the phone, or the written word. Our uniformity goals are just as important today as they were when this organization was established.

I believe in the good work that this organization can do and I have faith that all of you will continue to strive to meet our objectives.

**MESSAGE FROM THE  
UNIFORMITY COMMITTEE  
STATE CO-CHAIR  
MARCIA LEICHNER**

We are facing tough times. The attendance at our January meeting was down, reflecting the budget problems many of us are facing. The Uniformity group is very important, and it is vital that our group continues to be active, meet, and share ideas and information so we can continue to accomplish our goals and combat fuel tax evasion. The primary focus of our group is the implementation of the 11 Point Plan which is the key to ending fuel tax evasion. Obviously, with transportation funds down, it is critical we continue to stay on top of fuel tax administration and ensure a level playing field for all.

Thank you very much to those who actively participate, you make our group successful. For those states not currently participating, please consider using some of the grant money the Federal Highway Administration has allocated to your state and become involved.

Thank you for your continued commitment to Uniformity.

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

I would like to take this time to thank participants involved in Uniformity. I know with all the hard economic times that we have endured and will still endure it is vital that we continue our efforts. I know some states are faced with a perception that keeps them from attending and I realize that there is no way for them to make others see the advantage of attending. All I can do is say thanks to those states that allow their representatives to attend and hope that more states will see the true benefit of what FTA and Uniformity has to offer. For those in industry I am grateful that you can still participate and I look forward to working with each and every one of you.

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

The Fuel Tax Council will be holding its semi-annual meetings in St. John's, Newfoundland and Labrador on April 27 and 28. Projects and activities that will be discussed at the meeting include:

- Updating the Common Fuel Tax Definitions
- E-filing standards amendments
- Joint audit activities and plans

- Changes to Generic Fuel Tax Returns and Schedules
- Completion of the Communications Protocol Guidelines
- Recommended minimum dye injector specifications
- Updating of the Audit and Enforcement Manual
- Unverifiable fuel inventory losses survey and study
- Website enhancements, video conferencing and web-based file collaboration
- Training program results and future plans

Our next training course is the Field Audit Training Course scheduled for in May 26-28 in Calgary, Alberta. This course, which is now full, will be our first course using video conferencing technology to provide training to course participants located in a separate location.

**UNIFORMITY COMMITTEE  
Minutes**

The FTA Motor Fuel Tax Section Uniformity Committee met at the Marriott North at Round Rock, Texas on January 14, 2010. Marcia Lechner, (NE) Uniformity State Chair called the meeting to order. Thirty-one (31) were in attendance. (See attached list of attendees)

**Minutes**

Minutes of the January 2010 Uniformity Committee meeting in Austin, Texas were approved.

**Presentation**

Martin Cano with the State of Texas gave a presentation on what is going on in Texas in Fuel Tax Evasion.

**Uniformity Chairs**

State Co-Chair  
Marcia Lechner, Nebraska  
Industry Co-Chair  
Bob Donnellan, Global Co.

**Subcommittee Chairs**

Compliance

State Co-Chair  
Wilda Ice,  
State of West Virginia  
Industry Co-Chair  
Sharon Temple  
Shell Oil Company

Communication & Coordination

State Co-Chair  
Christy Dixon  
State of Oklahoma  
Industry Co-Chair  
Natalie Cabla  
ExxonMobil

Electronic Commerce

State Co-Chair  
Traci Bullock  
State of South Carolina  
Industry Co-Chair  
Gene Holland  
ConocoPhillips

Forms Management

State Co-Chair  
Lee Gonzales  
State of Florida  
Industry Co-Chair  
Scott Louie  
ChevronTexaco

**Subcommittees Reports**

**Compliance Subcommittee**

Jeremy Neeck (MN) reported there were twenty-three (23) in attendance. The committee discussed the following:

**Training**

Advanced Audit Class held in Raleigh, North Carolina, October 18-22, 2009. (18 in attendance)

Advanced Fraud Class will be held January 24-28, 2010 in Austin, Texas

Basic Training Class will be held August 1-5, 2010 in Portsmouth, Virginia

Advanced Training Class will be held August 22-26, 2010 in Savannah, Georgia

**Dyed Diesel Stats**

The new dyed fuel statistics spreadsheet was reviewed and it was suggested that we could add what vehicles are in violation and what industry they are from.

**Biodiesel/Ethanol Guide**

This is being incorporated with the Communication and Coordination's subcommittee project.

**Biodiesel Matrix**

This is being incorporated with the Communication and Coordination's subcommittee project

**Internal Revenue Service**

The IRS gave an update on compliance issues they are dealing with. Such things as: renewable diesel fuel and black liquor.

**Pennsylvania's Import/Export Project**

Pennsylvania was unable to attend but a report of PA Import/Export project was discussed.

**Electronic Commerce**

**Subcommittee** Traci Bullock (SC) reported there were twenty-eight (28) in attendance. The subcommittee discussed the following:

**California Proposed Report**

**Code** California request to establish "DLR" for Jet Fuel Dealer Report.

**ExSTARS User Group** Update on the 4030 Data Review Analysis was discussed. The majority of the files continue to be 826's. Kansas showed a decrease in 813 files and Mississippi showed an increase of 813 files

**EC Survey**

The survey for 2009/2010 was presented and reviewed.

**ExSTARS Update**

The product codes will not be changed to the EIA codes at this time. Everyone was ecstatic!!

**Forms Management Subcommittee**

Scott Louie (Chevron) reported that this committee met with Electronic Commerce. There were twenty-eight (28) in attendance. The subcommittee discussed the following:

**Combined Supplier, Transporter, Terminal Report**

The committee will be working on the summary report for these schedules.

**Producer's Report**

Instead of adding a new return to the uniformity guide, verbiage will be added to the uniformity guide that would direct states to use the existing format of the supplier or distributor return currently in the uniformity guide.

**Uniformity Booklet**

Reviewed the Retail Report, Bulk Dealer Report and Distributor Fuel Tax Report and recommended a few modifications to the forms. The Common and Contract Petroleum Report had a few suggestions and will be presented at the next meeting.

**Approved by the Full Committee****Changes to the Uniformity Guide**

Modifications to the following reports:

Retailer Fuel Report, Bulk Dealer Report and Distributor Fuel Tax Report

**Schedules**

Change schedule 3X from "Imports below the terminal rack" to "Imports below the terminal rack subject to tax"

Add schedule 3Y "Imports below the terminal rack not subject to tax"

**Communication and Coordination Subcommittee**

Christy Dixon (OK) reported that twenty-two (22) were in attendance. The subcommittee discussed the following and the January 2010 *Uniformer* was

passed out. (See minutes for the publication)

#### **White papers**

Price (tax) indexing & sales tax on motor fuel

Model Legislation for Points of Taxations

Bill of Lading

#### **Annual Booklet that contains**

State Contact Information

State Point of Taxation

State Tax Rates

Rate Updates

Collection Allowance

Alternative Fuels

Diversions

Taxability & Tax rates for

Biodiesel and Ethanol

#### **Definitions**

Shipping Documents

Racing Fuel

Renewable Fuel

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

#### **White Paper**

Motor Fuel Tax Calculation

Methods – Adjustable Rates

#### **Other Business**

**Mal Bruce**, Canadian Fuel Tax Council gave a report on what the Council has been working on.

**Training Subcommittee:** FTC will provide at least two courses each year.

#### **Communications**

**Subcommittee:** The Council has established a website

[www.fueltaxcouncil.com](http://www.fueltaxcouncil.com)

**Uniform Reporting:** Ontario is moving forward with E-Filing in spring 2010, they are the only Province at this time.

**Cindy Anders-Robb**, FTA requested that all minutes from this meeting and the agenda for

the April 2010 be submitted by February 28, 2010.

**Marcia Leichner and Bob Donnellan** again requested for any ideas for presentations.

#### **Next Meeting**

The next Uniformity Committee meetings are scheduled as follows:

January 13-14, 2010

Austin, Texas

April or May 2010

Oklahoma City, Oklahoma

September 10-11, 2010

Helena, Montana

The meeting was adjourned.

#### **UPCOMING MEETINGS 2010**

#### **Uniformity Meetings**

September 10-11, 2010

Helena, Montana

January 26-27, 2011

Austin, Texas

April 27-28, 2011

Oklahoma City, Oklahoma

#### **Annual Motor Fuel Meeting**

September 12-15, 2010

Helena, Montana

#### **Regional Meetings**

Pacific Region

May 11-13, 2010

Anchorage, Alaska

Northeastern Region

May 16-18, 2010

Portsmouth, New Hampshire

Southern Region

June 27-29, 2010

Charleston, South Carolina

Midwestern Region

Tentatively

July 14-15, 2010

Minneapolis, MN

#### **FTA Motor Fuel Tax Training Courses**

Basic Training Course

August 1-5, 2010

Portsmouth, Virginia

Advanced Training Course

August 22-26, 2010

Savannah, Georgia

#### **Retirements**

**Jack Crago**, State of Pennsylvania will retire the end of April. Jack was a great supporter of the Motor Fuel Tax Section and Uniformity. Jack will be truly missed at all the FTA functions.

**THANKS JACK FOR YOUR SUPPORT FOR ALL THESE YEARS!!!!**

#### **Editor**

Cindy Anders-Robb

(307) 632-4144

[cindy.anders-robb@taxadmin.org](mailto:cindy.anders-robb@taxadmin.org)

**COMMUNICATION & COORDINATION SUBCOMMITTEE  
TENTATIVE AGENDA – FRIDAY, SEPTEMBER 10, 2010  
HELENA, MONTANA**

1. WELCOME
2. APPROVAL OF MINUTES FROM THE APRIL 21, 2010 MEETING.
3. DISTRIBUTE THE LATEST EDITION OF THE UNIFORMER – CINDY ANDERS-ROBB, FEDERATION OF TAX ADMINISTRATORS
4. BILL OF LADING PROJECT-HERMAN WISNESKI-STATE OF MINNESOTA.
5. DISCUSS THE BOOKLET FOR POINTS OF TAXATION, TAX RATES, ALTERNATIVE FUELS AND DIVERSIONS- (IF NECESSARY)
6. DISCUSS DEFINITIONS FOR DOCUMENT NUMBER, VOYAGE NUMBER, AND RACING FUEL.
7. STUDIES OF VEHICLE DISTANCE TRAVELED FEES-MICHAEL DOUGHERTY MENTIONED THIS AT THE LAST MEETING.
8. OLD BUSINESS
9. NEW BUSINESS
10. NEXT MEETING WILL BE IN HELENA, MONTANA.

**FTA MOTOR FUEL UNIFORMITY COMMITTEE  
COMMUNICATION & COORDINATION SUBCOMMITTEE  
OKLAHOMA CITY, OKLAHOMA  
APRIL 21, 2010**

**MINUTES**

The Communication & Coordination Subcommittee met on Wednesday, April 21, 2010. State Co-Chair Christy Dixon and Industry Co-Chair, Deborah Compton conducted the meeting. The meeting was called to order at approximately 1:30 PM. There were 21 attendees present.

The minutes from the January 13, 2010 meeting were approved.

The latest edition of the Uniformer (April, 2010 copy) was distributed. The deadline for submission of articles to be included in the September 2010 Uniformer is June 1, 2010.

**General**

Model Legislation for Points of Taxation (1. Taxpayer Options) The following revision to the Model Legislation, Section 1. Taxpayer Options was approved by the subcommittee and the full Uniformity Committee members:

**1. Taxpayer Options**

When proposing changes to existing motor vehicle fuel and/or diesel fuel tax laws, taxing authorities must decide who the taxpayer will be. In other words, how far back up the distribution chain should the incidence of the tax be placed. Following are some taxpayer options and a reference to some recent legislative actions taken by both federal and state taxing authorities.

**A. Tax at the Terminal Rack**

Generally, all gasoline, undyed diesel fuel and kerosene are taxed as they cross the terminal loading rack. Some states have passed variations of the federal tax at the rack legislation. rack legislation. Examples of these variations are as follows:

1. Position holder at the Rack.  
Tax is due from the position holder when the product crosses the rack. (the person owning the inventory according to the records of the terminal operator).
2. Position Holder or Exchange Receiver at the Rack (Modified Position Holder).  
If the position holder delivers on exchange, the exchange receiver remits the tax. Tax is due from the position holder when the product crosses the rack. Exception-tax is due from the receiver if receiving the product under an exchange agreement.

3. **First Receiver below the Rack.**  
The person physically receiving accountable product/motor fuel at the rack remits tax to the taxing jurisdiction, if licensed. If not licensed, then variations 1 or 2 above should be used. Tax is due from the position holder or exchange receiver unless the person physically receiving the product at the rack is a licensed distributor. No subsequent tax-free sales are allowed.

All dyed diesel fuel meeting the United States Environmental Protection Agency (EPA) and Internal Revenue Service (IRS) requirements can be sold tax free and cannot be used on the highways.

### **B. Tax at the Distributor/Wholesale Level**

Sales of gasoline and diesel fuel are taxed at the terminal rack unless the sale is made to another licensed supplier, distributor or wholesaler. It is left up to each taxing jurisdiction to determine and define who qualifies as a license holder for the purpose of purchasing motor fuel tax-free.

Examples:

1. Subsequent sales after the rack are exempt, until the product is sold to an unlicensed party. The last licensed distributor in the chain pays the tax.
2. All sales to licensed distributors are exempt. Tax is due from the last licensed distributor who makes a sale to an unlicensed party.
3. Tax jurisdiction may allow only 2 exempt sales to licensed distributors and on the third sale the tax is due to the taxing jurisdiction.

### **C. Tax at the Retail and/or Use Level**

Some taxing jurisdictions license all retail dealers and users of diesel fuel within their state and impose an excise tax on sellers and users who place "special fuel" into the fuel supply tank of a motor vehicle. Usually, every person in the distribution chain is licensed, i.e. distributor, importer, exporter, wholesale, dealer, gasoline jobber, seller-user of special fuel, and retail dealer. Fuel sold to each licensee is sold tax- exempt, and the licensee who places the motor fuel into the supply tank of a motor vehicle becomes the taxpayer. It is left up to each taxing jurisdiction on how and who should be licensed.

### **D. Tax on First Importation**

Another taxpayer option for collecting tax on accountable product/motor fuel is to collect the tax from persons who are responsible for importing, refining, manufacturing, producing, blending, or compounding in a state. If this method is used as an option, consideration must be given to the varying refund provisions that have to be developed.



### **E. Tax on Importation into State/First Receipt into Storage into a Terminal or Refinery**

Tax is paid by the person first receiving product at a terminal or refinery. Tax is also due from the importer when imported directly to the importer's customer or for the importer's use.

The subcommittee members continued to discuss the items that needed to be included on the big booklet that is to be completed by each state which will contain the following:

- State Contact Information
- Reference to Statutes and Rules
- State Point of Taxation
- State Tax Rates
- Rate Updates
- Collection Allowance
- Alternative Fuels
- Diversions
- Taxability & Tax rates for Biodiesel and Ethanol

The revision will be made to the document before it is sent out to the states. The subcommittee recommended that someone from each region be the contact person and send out the questionnaire to each of the states in their region and then send the responses back to Christy Dixon to compile all of the information so that it can be printed and handed out at the FTA Motor Fuel Annual Meeting in 2010. The following is a list of the volunteers from each region:

- Mark Papandrea – Northeast Region
- Wilda Ice- Southern Region
- Edie Martin-Midwest Region
- Sharon Gostovich-Pacific Region

Also, Rich Little said that he would submit this information for the IRS.

The following definitions were approved by the subcommittee and the full Uniformity Committee members:

**Shipping or Transport Document (FTA adopted 4-10)** - A delivery document issued in conjunction with the sale, transfer, or transport of motor fuel. A shipping or transport document issued by a terminal operator shall be machine printed. All other shipping documents shall be typed or handwritten on a preprinted form or machine printed.

**Renewable Fuel (FTA adopted 4-10)** – Liquid nonpetroleum based fuels that can be placed in vehicle fuel tanks and used as a fuel in a highway vehicle. It includes all forms of fuel commonly or commercially known or sold as biodiesel and ethanol.

The Canadians are looking for a definition for Racing Fuel and they will be discussing a definition at their next meeting. Mal Bruce stated that after their next meeting he will send me the definition they discussed so that it can be discussed at the next meeting in September, 2010.

Definition for Voyage Number. Dean Reinauer stated that she will send me a definition and it can be discussed at the next meeting in September, 2010.

Definition for Document Number. Will need to include Bill of Lading, Manifest and Voyage number with this definition.

Herman Wisneski-State of Minnesota lead a discussion on the Uniform Bill of Lading project. After a lengthy discussion, Herman is going to put together some type of white paper document to be discussed at our next meeting in September, 2010.

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

The subcommittee members had a lengthy discussion concerning an e-mail received concerning disaster situation with the Federal Government-Example: A company is wanting to take vehicles and go to a terminal and fill it with fuel for the federal government and then take the fuel to where the government says that it is needed. The states stated that they would have to be licensed in order to do fuel business and the industry stated that they would have to be set-up with them in order to pull fuel from a terminal or to even purchase fuel from them.

Mike Dougherty also mentioned maybe doing some type of document for studies of Vehicle Distance Traveled Fees, etc.

The next meeting will be on Friday, September 10, 2010 in Helena, Montana.

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

COMPLIANCE SUB-COMMITTEE

AGENDA – September 10, 2010

Helena, MT

1. Welcome
2. Approval of Minutes from April meeting
3. Training Schedule Update
4. Dyed Fuel Stats: Jeremy Neeck
5. IRS Update: Rich Little
6. Old Business:
  - a. Elimination of NY Exemption Certificates – Bob Donnellan
  - b. Dyed fuel use in Canadian vehicles coming to the USA
7. New Business:
  - a. New projects to work on for 2010
    1. “G” Diesel - LNG enriched diesel
  - b. Open discussion
8. Next Meeting Austin, TX January 2011 TBA

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

Helena, Montana

**September 10, 2010 8:00 a.m. to 3:30 p.m.**

**8:00 A.M. - 9:30 A.M. Forms and EC combined meeting**

**9:45 A.M. - 3:30 P.M. EC meeting**

**Times are approximate**

**8:00 A.M. – 8:10 A.M.**

**Introductions**

**Overview of Agenda Items**

**Review of EC Minutes from January 13, 2010**

**Review of Forms Minutes from January 13, 2010**

Traci Bullock, South Carolina Dept of Revenue,

Gene Holland, ConocoPhillips,

Lee Gonzalez, Florida Department of Revenue,

Scott Louie, Chevron

**8:10 A.M. – 9:30 A.M.**

**Forms Agenda**

**Lee Gonzalez/Scott Louie**

Uniformity Guide Updates

Producers/Manufacturers Report update

IRS Product Code changes

New Business

**9:30 A.M. – 9:45 A.M. Break**

**9:45 A.M. – 10:15 A.M.**

**Industry Issues**

Lee Gonzalez/Scott Louie

**10:15 A.M. – 11:00 A.M.**

**EC Survey Questionnaire**

Ray Rhoads, Kansas Dept of Revenue

**11:00 A.M. – 11:30 A.M.**

**ExSTARS User group report**

Edie Martin, Kansas Dept of Revenue

George Higdon, Mississippi Tax Commission

**11:30 A.M. – 12:00 P.M.**

**ExSTARS update**

Rich Little, IRS

**12:00 P.M. – 1:00 P.M. Lunch**

**1:00 P.M. – 1:30 P.M.**

**EDI Guide**

**California Request – Jet Fuel Dealer Report Code**

Lou Feletto

**1:30 P.M. – 2:30 P.M.**

**FTA Product Codes and STC Codes**

Ray Grimm

**2:30 P.M. – 3:00 PM**

**XML Update**

Stan Whaley, Florida

**3:00 P.M. – 3:30 P.M.**

**New Business**

Topics for next meeting

**Next Meeting:**

**Date: September 10, 2010**

**Location: Helena, Montana**

## Meeting Minutes

<b>Type of Meeting</b>	FTA – E-Commerce Sub-committee
<b>Date</b>	April 21 & 22, 2010
<b>Venue</b>	Oklahoma City, OK
<b>Start Time</b>	8:00 am

### Agenda:

No.	Topic(s)	Update Provided (Yes/No)
1	Introduction <ul style="list-style-type: none"> <li>• Attendance: 25</li> </ul> EDI/EC Implementation Review Team Attendees – Gene Holland, Cheryl Gilson, Ray Rhoads	Gene Holland
2	Review of Minutes (January, 2010) <ul style="list-style-type: none"> <li>• Minutes of January, 2010 accepted</li> </ul>	Gene Holland
3	Old Business <ol style="list-style-type: none"> <li>1) <b>EDI Guide &amp; Updates</b></li> <li>2) <b>XML Schema</b></li> <li>3) <b>EC Survey</b></li> <li>4) <b>ExStars User Group</b></li> </ol>	Gene Holland Cheryl Gilson Ray Rhoads Edie Martin
4	New Business	

### Meeting Minutes:

No.	Discussion item	Meeting Minutes
1	<b>California Request/EDI Guide</b>	Jet Fuel Dealer Report Code received conditional approval via. November, 2009 conference call. **Will need formal approval from full committee in April, 2010. New California Legislation (Gas Swap) – Agreed to treat as an exception to Uniformity, allowing California to add rate and purchase date on their schedules.
2	<b>XML Schema</b>	Update by Cheryl Gilson. Utah is implementing August/September and is currently testing. Stan Whaley provided technical status.
3	<b>ExStars User Group</b>	Update by Edie Martin of the 4030 Data Review Analysis. Reported that the majority of files continue to be 826's but that seemed to be decreasing. Edie presented the Kansas Annual Report for FHWA to the committee. Michael Dougherty, Federal Highway, gave an FHWA update.
4	<b>EC Survey</b>	Update by Ray Rhodes. Will be sending out the new survey in October following a final review of the questionnaire in September.
5	<b>ExStars Update</b>	Rich Little discussed the new Publication 3536 EDI Guide. No status change regarding Product Codes or Producer Reporting.

Target date for next meeting: **September 10<sup>th</sup> and 11<sup>th</sup>, 2010, Helena, Montana**



## Meeting Agenda and Minutes

<b>Type of Meeting</b>	FTA – Forms Sub-committee
<b>Date</b>	April 21 <sup>st</sup> and April 22 <sup>nd</sup> - 2010
<b>Venue</b>	Oklahoma City, OK
<b>Start Time</b>	8:00 am

**Agenda:**

No.	Topic(s)	Update Provided (Yes/No)
1	Introduction	Scott Louie/ Lee Gonzalez
2	Review of Minutes (May of 2009)	Cheryl Gilson
3	<p>Old Business</p> <ol style="list-style-type: none"> <li>1) Uniformity Guide Updates - Review proposed corrections to the uniformity guide (Common and Contract Petroleum Products Carrier Report). Discussion required on adding information specific to tracking movements of fuel by barge, rail, and inventory shifts within the same company.</li> <li>2) Producers &amp; Manufacturers Report (Alternative Fuel) – Review existing producer reports (states) for uniformity. States with uniform reports will be included as examples in the uniformity guide.</li> <li>3) IRS Product Code Changes</li> </ol>	<p>Cindy Mongold</p> <p>Cindy Mongold</p> <p>Rich Little</p>
4	<p>New Business</p> <ol style="list-style-type: none"> <li>1) Utah Schedule Code Request (5XA – Gallons Delivered to an Airport and Partially Taxed)</li> <li>2) California Schedule Code Request (Schedule 13 L, M, &amp; N)</li> <li>3) Sub-schedule Code Format Changes (alternative to sequentially lettered schedule codes, base the code on the intent of the schedule – for example 5XA)</li> <li>4) Discussion of proposed changes to the Combined Supplier’s, Common or Contract Carrier’s, and Terminal Operator’s Report.</li> </ol>	<p>Lee Gonzalez</p> <p>Hal/Daniel (California)</p> <p>Group</p> <p>Group</p>
5	Recap and Adjournment	Scott Louie/ Lee Gonzalez

**Meeting Minutes:**

No.	Discussion item	Meeting Minutes
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Forms Sub-committee Agenda

01/13/2010

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No.	Discussion item	Meeting Minutes
1	Uniformity Guide Updates/ Document Number	<p>The committee had minimal discussion on changes to the Common and Contract Petroleum Products Carrier Report. All changes were accepted and approved. Cindy Mongold began discussions on how to track barge and pipeline movements on the Common and Contract Petroleum Products Carrier Report. A representative from the railroad (CSX) and barge industry were present. Both industries gave an overview of how they track and report products. The railroads use a bill of lading number and the barges use a voyage number. A suggestion was made to change the definition of document number within the instructions on each uniform report. All forms will read as follows:</p> <p>Document/Bill of Lading Number – Enter the identifying number from the manifest issued at the terminal when product was removed over the rack. In the case of pipeline or barge movements, it is the pipeline or barge ticket number. In case of barge, it is the voyage number.</p> <p>Motion passed to approve carrier report including global definition change to document number.</p> <p>Additional Notes (Ashley Turner - railway) – If Rail company picks up car from another railroad, new BOL is assigned. System assigns new BOL; states require original BOL to be reported. Railroad uses the date the product arrived at the unloading facility as the delivered to date. Railway indicated they are having a difficult time capturing FEIN numbers on their Petroleum Carrier Reports and asked the committee to issue a statement that would allow them to use 999999999 if they have exhausted all efforts to locate and FEIN. A statement was made that Uniformity can not issue such a statement and that special allowances would be up to each individual state.</p> <p>Additional Notes (Dean Reinhold - barges) – Industry representative gave an overview of how the barge uses a voyage number. A single number may be used for multiple pick-ups and deliveries for a single customer. Voyage number: assigned to barge &amp; customer, pickup terminal(s), may have multiple destinations. One customer, multiple pickup points, multiple destinations. Could be multiple transactions, one voyage number.</p>
2	Producers and Manufactures Report	<p>Verbiage was presented to the committee that provided a filing format for states that need a Producer’s and Manufacturer’s Report for alcohol or bio-diesel. Committee was also presented with a state that is currently using a uniform producers report. Proposal was made to add verbiage and reference the state in the uniformity guide. Additional suggestion was made to include language regarding information Producer Reports only. A motion was passed to add the following language to the Uniformity Guide. Approved.</p> <p style="text-align: center;">Producer’s Report</p> <p>States requiring a return to pay tax and report the production and importation of fuel alcohol or bio-diesel (dyed and undyed) should utilize the Federation of Tax Administrator’s Supplier/Permissive Supplier or Distributor’s Fuel Tax Report format when developing a Producer’s Report.</p> <p>For those states that require an information report only on the production and importation of fuel alcohol or biodiesel (dyed and undyed) they should utilize only the receipts, disbursements and fuel accountability sections of the report.</p> <p>A uniform Producer’s Report is used by the following states at this time:</p> <p>* North Carolina</p>
3	IRS Product Code Changes	<p>IRS indicated the changes will be postponed until later in the year due to funding issues with EXSTARS.</p>



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No.	Discussion item	Meeting Minutes
4	Utah Schedule Code Request	<p>The State of Utah has requested three additional schedule types to accommodate their new electronic filing program. The schedule types are as follows:</p> <ol style="list-style-type: none"> <li>1) Gallons sold to non-federally certified air carriers subject to 9 cent fuel tax rate.</li> <li>2) Gallons sold to federally certified air carriers subject to 4 cent fuel tax rate.</li> <li>3) Gallons sold to federally certified air carriers at the Salt Lake International Airport subject to 2.5 cent fuel tax rate.</li> </ol> <p>Upon review of the uniformity guide, the Forms Management Committee proposed that Utah use the following schedule types (existing) for scenario 1 and 2 above.</p> <p>Schedule 5 (gallons delivered tax collected) - Gallons sold to non-federally certified air carriers subject to 9 cent fuel tax rate.</p> <p>Schedule 5X (Gallons delivered and partially taxed) - Gallons sold to federally certified air carriers subject to 4 cent fuel tax rate.</p> <p>The Forms Management Committee does not see an existing schedule that can accommodate "gallons delivered to an airport and partially taxed" and proposes the following schedule type.</p> <p>Schedule 5AD (Gallons delivered to an airport and partially taxed) - Gallons sold to federally certified air carriers at the Salt Lake International Airport subject to 2.5 cent fuel tax rate.</p> <p>A motion was passed to accept the new schedule type.</p>
5	Sub-schedule Code Format Changes	<p>Committee chair solicited feedback on the format of schedule codes from this point forward. All letters have been utilized on some of the schedule types, such as those related to schedule 5. A suggestion was made to use a three character code in alphabetical order (an example includes 5AA, 5AB, etc). Suggested format will be used on future schedule code requests.</p>
6	Combined Supplier's, Common or Contract Carrier's, and Terminal Operator's Report	<p>Report reviewed by members of the Forms management committee for errors and discrepancies. The following errors were noted during the review:</p> <ol style="list-style-type: none"> <li>1) Current report appears to be strictly designed for a combined operator report only. Does not capture product that is owned by the supplier but stored in a terminal that is owned by another operator (how do they calculate tax), carrier summary detail, tax calculations, summary detail of movements of product owned by the supplier that never enters the terminal, etc.</li> <li>2) Utilizing one schedule over another eliminates pertinent information pertaining to a transaction. Examples - Operator disbursement schedule (missing delivered to FEIN and address), Operator schedule receipts (origin), person hiring carrier (carrier schedule of deliveries) will not appear supplier or operator report, etc.</li> <li>3) Current report does not flow in a logical order. Example - Missing references to section II, part III, etc.</li> <li>4) Current format may duplicate schedule detail. Intent of form is to eliminate duplicate reporting. Carrier schedule of deliveries will duplicate transactions listed on the terminal operator schedule of disbursements.</li> <li>5) Current summary detail does not capture all relevant data. Examples include tax paid receipts entering the terminal, transactions reported on the carrier schedule of deliveries that may not enter the terminal, etc.</li> </ol> <p>Recommendation - Redesign the form or eliminate report from the uniformity guide.</p> <p>A motion was passed to strike the Combined Supplier's, Common or Contract Carrier's, and Terminal Operator's Report from the Uniformity Guide.</p>





No.	Discussion item	Meeting Minutes
7	California – Schedule Changes	<p>In mid-March the California Legislature passed, and the governor signed, legislation that increases and creates a two-tiered rate structure for motor vehicle fuel effective July 1, 2010 and decreases our diesel tax effective July 1, 2011. The legislation also provides for annual rate adjustments to both the mvf and diesel rates in subsequent years. California addressed two challenges related to the law changes:</p> <ol style="list-style-type: none"> <li>1) How to they address out of period reporting.</li> <li>2) How to identify and track at what rate a tax paid credit is being claimed at. The transactions, either S03's or schedule 13's are generally based on an activity occurring after the initial taxable event. It is a certainty that credits will be claimed at a rate that is different (higher or lower) than the current rate for the return being filed.</li> </ol> <p>California proposed the following changes –</p> <ol style="list-style-type: none"> <li>1) At a schedule processing level, we can derive the rate information for late loads based on the transaction date (for schedules 5-10), but that will not work for the credits (schedules 13) where the credit amount is related to the rate in effect on the purchase date of the fuel, not the transaction date of the subsequent sale or use. As a result we need to add two fields to the disbursement schedule (rate and purchase date) and one field to the receipt schedule (rate).</li> <li>2) With the rate changes we are going to need more info on these transactions than we currently receive, especially the rate being claimed, so we are asking for additional Schedule 13's to move these items from summary to schedule info. Schedule 13L will be used to claim a refund or credit for the second tax paid when tax paid fuel is removed from a terminal as a second taxable event. Schedule 13M will be used to claim a credit or refund for tax paid fuel used in a non-taxable manner, such as off-highway or the operation of a PTO; Schedule 13N will be used to claim a refund or credit when tax paid fuel is used to produce a non-taxable product such as a fuel additive</li> </ol> <p>Suggestions:</p> <ul style="list-style-type: none"> <li>• Add new schedule 13 subtypes for each year</li> <li>• Add separate schedule form 'prior form', like diversion schedule which has additional columns for tax rate and purchased date.</li> <li>• Not allow out of period loads if the late load would be effected by a rate change</li> </ul> <p>After much discussion, the following recommendations were made by the Uniformity Committee.</p> <ol style="list-style-type: none"> <li>1) Rate and Purchase date will not be added to the disbursement schedule. The committee felt the need to add a purchase date and tax rate to the disbursement schedule was unique to California and should not be considered a uniform practice. Once California updates their EDI Guide, an asterisk will be added to page 154 (Electronic Commerce List of States that have EDI Guides that are "Substantially Compliant" to the FTA Uniform Reporting Standards) which identifies that California's Guide was approved with minor differences from the uniform guide.</li> <li>2) Two new schedule types would be added to the uniformity guide.</li> </ol> <p>13M - Refund or credit for the second tax paid when tax paid fuel is removed from a terminal as a second taxable event</p> <p>13N - Refund or credit for the second tax paid when tax paid fuel is removed from a terminal as a second taxable event</p> <p>13J – Tax paid fuel sold tax free for temperature control units (reefer) and PTO or with</p>



**Forms Sub-committee Agenda**

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No.	Discussion item	Meeting Minutes
		<p>In addition, the verbiage to 13J was modified to read as follows:</p> <p>13J – Tax paid fuel sold tax-free for temperature control units (reefer) and PTO or with exemption certificate or used in an exempt manner.</p> <p>Two new schedule types and change in verbiage were voted on and approved by the Uniformity Committee.</p>

**Action Items:**

No.	Discussion Item	Resource	Action Required	Status (NS, IP, Done)
1	Uniformity Book	Forms Review Committee	Forms Review Committee will take on task of reviewing forms in the Uniformity Guide to identify and correct other discrepancies.	Done
2	Producers and manufacturers Report	Lee Gonzalez	Work on verbiage that will be inserted into the uniformity guide (Producers & Manufacturers Report (Alternative Fuel).	Done