



## *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:** April 15, 2011

The **September 2011** Motor Fuel Tax Section Uniformity Committee meeting is scheduled for Charleston, West Virginia. The Subcommittees will meet all day **September 16, 2011**. The Main Uniformity meeting is scheduled for **September 17, 2011**. (*The meetings are on Friday and Saturday*) The meeting will be at the Embassy Suites Hotel Charleston, WV. The special rate at the Embassy Suite is \$95.00 plus 12% tax. Make your reservations directly with the hotel by calling **(304) 347-8700** or [www.embassysuitescharlestonwv.com](http://www.embassysuitescharlestonwv.com) and enter code **FTA**. 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 300 Court Street, Charleston, WV 25301. Please note that the cut-off date for the hotel reservation is **August 24, 2011**.

The **January 2012** Motor Fuel Tax Section Uniformity Committee meeting is scheduled for Portsmouth, Virginia. The Subcommittees will meet all day **January 27, 2012**. The Main Uniformity meeting is scheduled for **January 28, 2012**. (*The meetings are on Friday and Saturday*) The meeting will be at the Renaissance Portsmouth. The special rate at the Renaissance is \$109.00 plus 13% tax. Make your reservations directly with the hotel by calling **(888) 839-1775** or **(757) 673-3000**. 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 425 Water Street, Portsmouth, Virginia 23704. Please note that the cut-off date for the hotel reservation is **December 26, 2011**.

**PRELIMINARY AGENDA**  
**FTA Motor Fuel Tax Uniformity Committee**  
**Charleston, West Virginia**  
**September 16-17, 2011**

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**Friday 8:00am – 5:00pm**  
**September 16, 2011**

**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 17, 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. 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**  
**Portsmouth, Virginia**  
**January 27-28, 2012**

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**Friday 8:00am – 5:00pm**  
**January 27, 2012**

**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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**Saturday 8:30 am to noon**  
**January 28, 2012**

**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 28, 2011

## Minutes

The FTA Motor Fuel Tax Section Uniformity Committee met at the Renaissance Downtown Oklahoma City on April 28, 2011. Sharon Gostovich (WY) Uniformity State Chair called the meeting to order. Twenty-seven (27) were in attendance. (See attached list of attendees)

## Minutes

The minutes of the January 2011 Uniformity Committee meeting in Austin, Texas were approved.

## Presentation

Edie Martin (KS) gave a presentation on ExTOLE and how valuable this system is to States. Wally Martin (Exxon Mobil) and Scott Louie (Chevron) agreed to give a presentation on late loads at the next meeting.

## Uniformity Chairs

State Co-Chair Sharon Gostovich – State of Wyoming  
Industry Co-Chair Bob Donnellan – Global Companies

## Subcommittee Chairs

### Compliance Subcommittee

State Co-Chair Jeremy Neeck, State of Minnesota  
Industry Co-Chair Heather Golden – 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 Gonzalez, State of Florida  
Industry Co-Chair Scott Louie – Chevron

## Subcommittee Reports

The Compliance Subcommittee Jeremy Neeck (MN) reported there were twenty-five (25) in attendance. The committee discussed:

### **Training Schedule for 2011**

FTA will not be offering any classes in 2011 unless it is sponsored by a State or Industry. Two States have approached FTA to sponsor training. ExSTARS and ExTOLE Training are still being looked at for 2011.

### **Dyed Diesel Stats**

The dyed fuel final statistics for 2010 along with first quarter 2011 were reviewed. ND has approached MN to come and train personnel in ND as they

have received many complaints of dyed fuel use on ND highways. This training is going to be conducted in May.

### **Old Projects**

**Best Practices for “Virtual Audits”** – still working on this and should be available in September.

**Scanned documents v. original and their laws** – This is being changed to Electronic vs. Paper requirements and will be discussed in September.

**Electric Vehicles** and how we should tax them was discussed. The committee is going to wait until more information on the VMT.

**Airport “stale” fuel issued and taxation and sale of “off spec” military fuel**  
Tabled until next meeting

### **New Projects**

Open discussion on:

MN taxation of diesel/special fuels in Motorboats

AZ new legislation that allows for late load reporting

How States are handling taxing issued of movement of ethanol and biodiesel

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

The **Forms Management Subcommittee** Lee Gonzalez (Florida) reported that this committee met with Electronic Commerce. There were twenty-seven (27) in attendance with two (2) by phone. The subcommittee discussed the following:

#### **Crosswalk (FTA and STCC Codes)**

Since last meeting there has not been any progress. Team is looking for more volunteer to help with this project.

#### **Uniformity Book**

Requirement to have all three gallon fields (net, gross, billed) with checkbox for states to indicate which gallon types to report was determined should stay on the form. New language for the instructions was discussed and passed.

#### **New Jersey Forms Review**

Three of New Jersey’s new forms are not uniform. The committee will contact NJ and let them know what needs to be changed. The committee will also do a crosswalk between NJ schedules and FTA.

#### **Schedule/Product code request from Florida**

Florida has a bill pending that exempts all B99 and B00 from tax if it is made from 50% renewable feedstock that originates in Florida. The committee tentatively approved the following but will look into “Methods for reporting renewable fuel” using the current forms.

**Product Codes**

- 00B will represent 100% biodiesel of which 50% is produced from renewable feedstock that originated in Florida
- 99B will represent 99% biodiesel of which 50% produced from renewable feedstock that originated in Florida

**Schedule Code**

- 5AD gallons produced from at least 50% renewable feedstock originating in Florida

**Terminal Operator (Gross Gallons)**

It was suggested to include gross gallons on the terminal operator receipts schedule. The original design did not take into consideration truck and rail receipts into terminals. It was recommended to table this until the Committee could contemplate the pros and cons of adding gross gallons to the operator report.

**Volunteers**

The Committee discussed how to recruit new volunteers to participate on the subcommittee.

**Approved by the Full Committee**

To be added to the instructions on the Uniform Forms in the Uniformity Booklet

“Each state should require a taxpayer to provide net, gross, and billed gallons on their schedule of receipts and disbursements to facilitate the sharing of tax information among states.”

The **Electronic Commerce Subcommittee** Gene Holland (ConocoPhillips) reported there were twenty-eight (28) in attendance with two (2) by phone. The subcommittee discussed the following:

**ExSTARS User Group**

The majority of the files continue to be 826's. The Ref Segment to LOA should be effective with April 2011 return filing.

**EC Survey**

A presentation on Exchanging Export/Import information on survey questions 10-13. A decision was made to continue to break out Exchange Position Holders.

**XML Review Team**

A FTA XML review team was created with two groups. 1) Technical needs (TIGERS-technical review of schemas then advises E-Commerce subcommittee), 2) Business needs.

**Crosswalk (FTA and STCC Codes)**

The Committee is still developing a crosswalk from FTA and STCC Codes to help in the tracking of petroleum products by rail.

### **MF XML Implementation Guide**

Create a MF ZML implementation guide  
*(See the minutes of this subcommittee for more details)*

The **Communication and Coordination Subcommittee** Christy Dixon (OK) reported that twenty-six (26) were in attendance. The subcommittee discussed the following and the April 2011 *Uniformer* was passed out. (See minutes for the publication)

**The Taxation-Diversion-Alternative Fuels Booklet** questionnaire has been compiled and draft copies were passed out for discussion.

### **Definition of Buy-Sell Agreement and Exchange Agreement**

These two definitions were approved

### **Uniform Bill of Lading Project**

Each State was asked to supply Wilda Ice with any requirements they have on bills of lading.

### **Native American Survey Update**

The committee is working on this booklet for distribution at the Annual meeting in September.

### **MOU Update**

The committee is working on a draft MOU for States to sign.

### **Buy/Sell Agreement**

The committee is working on a section for the Model Legislation section of the Uniformity booklet.

### **Information Exchange Agreement**

The committee is working on a section for the Model Legislation section of the Uniformity Booklet.

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

## **Approved by the Full Committee**

### **Definitions**

**Buy-Sell Agreement** – An agreement between two terminal suppliers whereby a terminal supplier agrees to deliver fuel to the other party or the other party’s customer at the loading rack. The transaction is reconciled and financially settled by cash and is recorded by the terminal operator as a terminal removal by the receiving supplier. This type of transaction may also be known as a “Supplier Product Authorization”.

**Exchange Agreement** – An agreement between two terminal suppliers whereby a terminal supplier agrees to deliver fuel to the other party or the other party’s customer at the loading rack. The transaction is reconciled and financially settled by trading for a product at another location and is recorded by the terminal operator as a terminal removal by the receiving supplier.

## **Other Business**

### **Canadian update**

The glossary of terms and definitions was completed and adopted and submitted to FTA for comparison. System Audit binder is a project between government and industry to develop fuel tax audit system binders for large fuel tax collectors. Audit Best Practices is a project to develop a template for jurisdictions to use when conducting joint audits. Inventory Losses Review is to compare the available information and data to the loss allowances currently being provided by government. The Canadian Fuel Tax Council website is [www.fueltaxcouncil.com](http://www.fueltaxcouncil.com).

### **IRS Update**

Rich Little was unable to attend but it was mentioned that MFCR report was going way and the States will have a new interface.

## **New Business**

There was no new business.

## **Next Meeting**

The next Uniformity Committee meetings are scheduled as follows:

September 16-17, 2011 – Charleston, WV

January 27-28, 2012 – Portsmouth, VA

The meeting was adjourned.



**FTA UNIFORMITY COMMITTEE**  
**Oklahoma City, Oklahoma**  
**28-Apr-11**

Present?		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@dornc.com">donna.alderman@dornc.com</a>
<b>XX</b>	Anders-Robb, Cindy	Federation of Tax Administrators (FTA)	307-632-4144	307-632-3234	cindy.anders-robb@taxadmin.org
<b>XX</b>	Anderson, Greg	ConocoPhillips Company	918-661-0612	918-661-1640	<a href="mailto:gregory.a.anderson@conocophillips.com">gregory.a.anderson@conocophillips.com</a>
	Autry, Beth	Musket Corp/Love's Truck Stop	405-302-6522	405-463-3522	<a href="mailto:betha@loves.com">betha@loves.com</a>
<b>XX</b>	Baldwin, Sarah	Husky Marketing & Supply Company	614-210-2326		<a href="mailto:sarah.baldwin@huskyenergy.com">sarah.baldwin@huskyenergy.com</a>
	Bickle, Michelle	Shell Oil Company	713-241-9489		<a href="mailto:michelle.bickle@shell.com">michelle.bickle@shell.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>
	Bowers, Kristin	Musket Corp/Love's Truck Stop	405-254-3408		<a href="mailto:kristinb@loves.com">kristinb@loves.com</a>
<b>XX</b>	Bruce, Mal	Canadian Fuel Tax Council	403-470-9531	403-297-5202	<a href="mailto:malcolm.bruce@fueltaxcouncil.com">malcolm.bruce@fueltaxcouncil.com</a>
	Bryer, Scott	New Hampshire Dept of Safety	603-271-2387	603-271-6758	bryers@safety.state.nh.us
<b>PHONEX</b>	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
	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>
	Davenport, Kirk	Texas Comptroller of Public Accounts	512-463-3849	512-475-0900	kirk.davenport@cpa.state.tx.us
	Dearie, Erin E	International-Matex Tank Terminals	504-619-2420		<a href="mailto:erindearie@imlt.com">erindearie@imlt.com</a>
<b>XX</b>	Dixon, Christy	Oklahoma Tax Commission	405-522-4197	405-522-2072	cdixon@oktax.state.ok.us
	Donnellan, Robert	Global Companies LLC	781-398-4354	781-398-9054	rdonnellan@globalp.com
	Dougherty, Michael	FHwA	202-366-9234	202-366-3297	<a href="mailto:michael.dougherty@dot.gov">michael.dougherty@dot.gov</a>
	Drewry, Amy	Louis Dreyfus Commodities	816-218-2336	816-218-2392	<a href="mailto:amy.drewry@ldcom.com">amy.drewry@ldcom.com</a>

FTA UNIFORMITY COMMITTEE  
Oklahoma City, Oklahoma  
28-Apr-11

Present?	State/Company	Phone	Fax	Email Address	
	Dudek, Sabrina	NuStar Energy LP	210-918-3654	210-918-5466	<a href="mailto:sabrina.dudek@nustarenergy.com">sabrina.dudek@nustarenergy.com</a>
	Engelken, David	Tank Management Service Inc	785-233-1414		<a href="mailto:david@tankmagmt.com">david@tankmagmt.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@dorn.com">julian.fitzgerald@dorn.com</a>
	Fitzgerald, Scott	Iowa Department of Revenue	515-242-6033		<a href="mailto:scott.fitzgerald@iowa.gov">scott.fitzgerald@iowa.gov</a>
	Friedman, Vickie	CSX Transportation	904-63-5232	904-245-2566	<a href="mailto:vickie_friedman@csx.com">vickie_friedman@csx.com</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>
	Gilson, Cheryl	FuelQuest	920-617-7626		<a href="mailto:cheryl.gilson@fuelquest.com">cheryl.gilson@fuelquest.com</a>
<b>XX</b>	Golden, Heather	Shell Oil Company	713-241-1919		<a href="mailto:heather.golden@shell.com">heather.golden@shell.com</a>
<b>XX</b>	Gonzalez, Lee	Florida Department of Revenue	850-488-7268		<a href="mailto:gonzalee@dor.state.fl.us">gonzalee@dor.state.fl.us</a>
<b>XX</b>	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>
	Grammer, Michael	Kentucky Dept of Revenue	502-564-1234	502-564-2906	<a href="mailto:michael.grammer@ky.gov">michael.grammer@ky.gov</a>
<b>XX</b>	Gray, Bill	Sinclair Oil Corporation	801-524-2887	801-524-2919	<a href="mailto:bgray@sinclairoil.com">bgray@sinclairoil.com</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>
	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>
<b>XX</b>	Hennig, Drew	FuelQuest	210-643-1946		<a href="mailto:dhennig@fuelquest.com">dhennig@fuelquest.com</a>
	Hernandez, David	Valero Energy	210-345-2127	210-345-2225	<a href="mailto:david.hernandez@valero.com">david.hernandez@valero.com</a>
<b>XX</b>	Holland, Gene	ConocoPhillips	918-661-4035	918-661-7833	<a href="mailto:gene.p.holland@conocophillips.com">gene.p.holland@conocophillips.com</a>
	Humphrey, Nick	Missouri Dept of Revenue	573-751-4689	573-526-3956	<a href="mailto:nick.humphrey@dor.mo.gov">nick.humphrey@dor.mo.gov</a>
	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>
	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>

FTA UNIFORMITY COMMITTEE  
Oklahoma City, Oklahoma  
28-Apr-11

Present?		State/Company	Phone	Fax	Email Address
	Keel, June	Colonial Oil Industries	912-443-6594	912-235-3868	<a href="mailto:jkeel@colonialgroupinc.com">jkeel@colonialgroupinc.com</a>
	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>
<b>XX</b>	Lenius, Tracy	Minnesota Department of Revenue	218-846-7437		<a href="mailto:tracy.lenius@state.mo.us">tracy.lenius@state.mo.us</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, Rich	IRS	213-576-3837	213-576-3731	<a href="mailto:richard.a.little@irs.gov">richard.a.little@irs.gov</a>
<b>XX</b>	Louie, Scott	Chevron Corporation	925-827-6286		<a href="mailto:scottlouie@chevron.com">scottlouie@chevron.com</a>
<b>XX</b>	Love, John	Excise Tax Consulting	703-244-3485		<a href="mailto:johnlove25@gmail.com">johnlove25@gmail.com</a>
<b>XX</b>	Lovell, Hal	California Board of Equalization	916-324-2301		<a href="mailto:hal.lovell@boe.ca.gov">hal.lovell@boe.ca.gov</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>
	McInerney, Jessica	Cargill Incorporated	952-742-7095	952-742-6414	<a href="mailto:jessica-mcinerny@cargill.com">jessica-mcinerny@cargill.com</a>
	Martin, Edie	Kansas Department of Revenue	785-296-5327	785-296-4993	<a href="mailto:edie.martin@kdor.ks.gov">edie.martin@kdor.ks.gov</a>
	Martin, Wally	Exxon Mobil Corporation	713-431-2817	262-313-5249	<a href="mailto:wally.l.martin@exxonmobil.com">wally.l.martin@exxonmobil.com</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>
<b>PHONE</b>	Mattson-Grimm, Ray	ACS Government Solutions	608-661-0765	608-661-0724	<a href="mailto:ray.mattson-grimm@acs-inc.com">ray.mattson-grimm@acs-inc.com</a>
<b>XX</b>	Mongold, Cindy	Kansas Department of Revenue	785-296-7048	785-296-4993	<a href="mailto:cindy.mongold@kdor.ks.gov">cindy.mongold@kdor.ks.gov</a>
<b>XX</b>	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>

FTA UNIFORMITY COMMITTEE  
Oklahoma City, Oklahoma  
28-Apr-11

Present?	State/Company	Phone	Fax	Email Address	
	Oliver, Jim	Kentucky Dept of Revenue	502-564-2935	502-564-2906	<a href="mailto:jim.oliver@ky.gov">jim.oliver@ky.gov</a>
	Padon, Jodi	Plains Marketing L.P.	713-646-4204	713-646-4216	<a href="mailto:impadon@paalp.com">impadon@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	<a href="mailto:playerc@sctax.org">playerc@sctax.org</a>
<b>XX</b>	Poeppelman, Jodi	Husky Marketing & Supply Company	614-210-2312		<a href="mailto:jodi.poeppelman@huskyenergy.com">jodi.poeppelman@huskyenergy.com</a>
	Reed, David	TX Comptroller of Public Accts	512-463-6056	512-475-0900	<a href="mailto:david.reed@cpa.state.tx.us">david.reed@cpa.state.tx.us</a>
<b>XX</b>	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>
<b>XX</b>	Rhoads, Ray	Kansas Department of Revenue	785-296-4011	785-296-8602	<a href="mailto:ray.rhoads@dkor.ks.gov">ray.rhoads@dkor.ks.gov</a>
	Stein, Winston	BSWA	281-342-2646	281-342-3992	<a href="mailto:winston@bswa.com">winston@bswa.com</a>
	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>
	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>
	Turner, Ashley	CSX Transportation	904-633-5230	904-245-2567	<a href="mailto:ashley_turner@csx.com">ashley_turner@csx.com</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>
	Werner, Carol	AZ DOT	480-712-4337		<a href="mailto:cwerner@azdot.gov">cwerner@azdot.gov</a>
	West, Tammy	Virginia Dept of Motor Vehicles	804-367-0883	804-367-1123	<a href="mailto:Tammy.West@dmy.virginia.gov">Tammy.West@dmy.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>
	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>	Zimmerman, Mark	AZ DOT	602-712-8381		<a href="mailto:mzimmerman@azdot.gov">mzimmerman@azdot.gov</a>

# The Uniformer

## **MESSAGE FROM THE NATIONAL CHAIR ROSEMARY CLEARY**

I cannot believe that it is mid-March as I am writing this article and that spring is almost here. With the winter we had in Connecticut I did not think it would ever be warm and dry again!

I am currently making my travel plans for the Uniformity meeting in Oklahoma in April. Unfortunately, due to budget restrictions I will not be able to make all of the regional meetings and so I would like to thank, in advance, the people who are making the presentation for the National Chair at these meetings. I wish I could attend all of them but it is just not possible. My travel is limited to what is covered by the STP funds we receive and I cannot stretch them to cover all of the meetings.

The Steering Committee of the Motor Fuel Tax Section is currently looking for topics and presenters for the agenda for the annual meeting in September 2011 in West Virginia. I hope to see many of you there because I truly believe that the face-to-face discussions that occur at these meetings benefit all of us and the organizations we each represent. However, even if you cannot attend in person, we value your input and want to hear what topics are of interest to you. Perhaps it is something you heard discussed at another meeting that you would like to learn more about, or something that came up during a phone

conversation with a representative of another jurisdiction or industry, or maybe an issue that came up during a fuel tax audit. Whatever its origin, if you think it is something that the members of the Motor Fuel Tax Section should know more about, please let Cindy Anders-Robb or I know about it. If it is a topic that generated discussion in your office it is probably something that most of us should know about in order to do our jobs. If you can suggest a presenter on the topic just give us the information and we will be happy to follow up with the person.

As states are facing more and more fiscal constraints, you have to wonder what is going to happen to fuel taxes. Connecticut has a proposal in front of its legislature to raise the rate as part of the revenue side of the budget. I am sure many other states are looking at the same scenario. Will this result in a greater level of fuel tax evasion down the road? I don't have the answer to that question but I believe that we all have to work together, government and industry, to prevent this kind of thing from happening. Not only are we working to protect state revenues but also to ensure there is fairness for the taxpayers who are properly reporting their taxes to the appropriate jurisdictions. I encourage all of you to share information with each other to work towards these goals. Even if you can't travel, you can communicate via email, telephone, or even the old-fashioned way, via U.S. Postal Service. The important thing is to

keep each other aware of what is happening.

I hope to see many of you at future Uniformity Meetings or at the Annual Meeting. Please contact me at any time at [Rosemary.Cleary@po.state.ct.us](mailto:Rosemary.Cleary@po.state.ct.us) if there is anything you think the members of the Motor Fuel Tax Section should be working on.

## **MESSAGE FROM THE UNIFORMITY COMMITTEE STATE CO-CHAIR SHARON GOSTOVICH**

After listening to the many discussions surrounding the malicious remarks about a female political figure that a comedian recently made, I began to think about the activities that I have participated in and the organizations that I am or have been a part of. I believe that humor is an essential part of both home and work life and often look for the humor in any given situation, but I know that some things just aren't humorous. This was one of them, and it has nothing to do with whether or not we like or respect this woman.

In the years that I have been attending the motor fuel meetings, I have felt fortunate to be a part of an organization that takes women seriously and recognizes and respects the contributions they have made to all phases of the organizational work. Women have made contributions to the Motor Fuel section by participating as committee members, by chairing committees, and by accepting the

responsibilities of the National Chair.

Thanks to all of you who continue to work to make this an organization where gender does not dictate role, where women and men work together, and where opportunity is offered to each and everyone who is willing to join with others to accomplish our goals and to minimize fuel tax evasion.

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

I would like to take this opportunity to Thank Marcia Lechner for being such a great State co-Chair on Uniformity with me, It was a great pleasure working with her and the knowledge that she has in motor fuels is remarkable. Also at this time I would like to welcome Sharon Gostovich to the State co-chair position. Given the knowledge and experience that Sharon has in the Petroleum Industry reassures me that all bases are covered when it come to Motor Fuel. I look forward to working with her over the next year and hopefully the year after. As I move into my 7th year as Industry co-chair I am honored that you respect me enough to keep me in this position.

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

In February the Fuel Tax Council (FTC) launched a new website. The biggest change to the website is the addition of member

only pages. These pages are accessible with a valid name and user password issued by the FTC. These pages contain FTC documents, training materials and contact information not intended for general public access. Our web address remains the same at [www.fueltaxcouncil.com](http://www.fueltaxcouncil.com).

Our next semi-annual meetings will be held May 10 and 11 in Halifax, Nova Scotia. At this meeting the Steering Committee will be voting on a proposal to amend our bylaws to move to a representative system for our four standing sub-committees. Under the proposed representative system each jurisdiction and industry member organization appoints a person as their representative for each of our four sub-committees. The purpose of this proposal to increase involvement and improve communication on projects.

**Training**

Our training schedule this year includes the "Auditing Electronic Records" course scheduled for May 31 to June 3 in Regina, Saskatchewan, and the newly named and structured "Fuel Tax Audit Training" course scheduled for October 4 to 6 in Halifax, Nova Scotia. The Training Sub-Committee is also considering adding a third course early in 2012.

**Glossary of Terms and Definitions**

The revised "Glossary of Terms and Definitions" has now been adopted by the Steering Committee and has been posted to our website for public access.

**Projects and Initiatives Update**

The following projects and initiatives were referred to in my last article and continue to be worked on by the FTC:

**System Audit Binder Project** – a working group is being established to begin work on this project, which is expected to be completed by December 31, 2012. This is a cooperative project between government and industry to develop fuel tax audit system binders for large fuel tax collectors.

**Audit Best Practices** – this includes the development of a common audit programs for fuel tax collectors and a "Joint Audit Protocol" template for jurisdictions to use when conducting joint audits.

**Inventory Losses Review** – this is a joint industry and government initiative to review distribution system losses and compare the available information and data to the loss allowances currently being provided by government.

**Audit and Enforcement Binder Project** - This is a project to update the FTC's Audit and Enforcement Binder.

**E-filing Standards Revisions** – the Uniform Reporting Sub-Committee is currently waiting for information to finalize and the revisions.

If you would like more information on the FTC, our projects or activities, please contact me at [malcolm.bruce@fueltaxcouncil.com](mailto:malcolm.bruce@fueltaxcouncil.com) or phone me at (403) 470-9531.

**UNIFORMITY COMMITTEE  
Minutes**

The FTA Motor Fuel Tax Section Uniformity Committee met at the



Austin Marriott North in Austin, Texas on January 27, 2011 Sharon Gostovich (WY) Uniformity State Chair called the meeting to order. Twenty-nine (29) were in attendance.

### Minutes

The minutes of the September 2010 Uniformity Committee in Helena, Montana was approved.

### SUBCOMMITTEE REPORTS

#### The Compliance Subcommittee

Jeremy Neeck (MN) reported there were twenty-four (24) in attendance. The Committee discussed:

#### **Training Schedule for 2011 –**

Since attendance has been low, FTA will not be offering any classes in 2011 unless it is sponsored by a State or Industry. ExSTARS Training is being looked at for 2011 along with the use of the EXTOLE System.

**Dyed Diesel Stats –** The dyed fuel statistics were reviewed and the violation rate is very similar to that of 2009.

#### Old Projects

#### **Elimination of NY Exemption**

**Certificates –** NY is exploring the use of summary certificates instead of certificates for each transaction.

#### **Dyed fuel used in Canadian vehicles coming into the USA –**

The IRS has come out with a new ruling for dyed diesel fuel purchased in Canada. The IRS will not bill on dyed fuel violations if the driver can prove that the fuel was purchased in Canada.

**Automotive Manufacturers –** being licensed to pay tax on the fuel in new cars shipped into the State for sale was only an issue for the states that have production facilities.

**Electric Vehicles –** how we should tax them was discussed. The committee is looking into different options.

#### New Projects

- Expanding the Dyed Fuel States report.
- "G" Diesel – LNG enriched diesel.
- How do we handle dealing with companies that have moved service "offshore"?
- Best practices for "Virtual Audits".
- What are the airports doing with "Stale Fuel"?
- How do we track fuel leaving Military locations once it fails spec?

#### The Forms Management Subcommittee

Scott Louie (Chevron) reported that this committee met with Electronic Commerce. There were thirty (30) in attendance with two (2) by phone. The subcommittee discussed:

**Product Code –** Utah retracted their request.

#### **Crosswalk (FTA and STCC**

**Codes) –** The Committee discussed the possibility of developing a crosswalk from FTA and STCC Codes to help in the tracking of petroleum product by rail.

**Uniformity Booklet –** A suggestion was made to include all three-gallon fields (net, gross and billed) with checkbox for states to indicate which gallon types to report.

**Industry Updates –** New Jersey tax at the rack legislation produced new forms with unique pages for each schedule code. The committee will contact New Jersey for copies of their form to review.

**Late Loads –** Discussion on how different State treat late loads.

**Rail Car Loads --** Discussion on how to report ethanol or biodiesel that is being transported on unit trains whether each individual car should be reported separately or one transaction should be reported for the entire trainload.

**Volunteers –**The Committee discussed how to recruit new volunteers to participate on the subcommittee.

#### The Electronic Commerce Subcommittee

Gene Holland (ConocoPhillips) reported there were thirty (30) in attendance with two (2) by phone. The subcommittee discussed the following:

**ExSTARS User Group --** The IRS decided to do away with the ref segment that has created confusion regarding safeguard provisions allow states to access ExSTARS data. When the new Pub 3536 system goes into effect the LOA on file will control access. New LOA's will not be required for the new system.

**EC Survey –** The EDI survey conducted in December 2010 was presented for review.

**ExSTARS/IRS Update –** Gateway upgrade will occur at the end of February 2011. In the new system (Pub 3536), April 2011 transactions filed in May, will not be rejected for missing barge number and ship numbers. May 2011 filings for April transactions may be pushed back if they do not have everyone on board. 720 CF has been postponed again. It could be October 2011 but more like the end of year. Refinery reporting is not under construction. IRS is finalizing a list of Refinery Control

Number's and working on Biodiesel/Renewable Diesel and Ethanol production facility Control Number's.

**XML Schema** – A presentation on FTA TIGERS group included a history of TIGERS and a detailed explanation of their work with XML.

**Product ID numbers** – The Committee discussed the possibility of adding an EDI segment for railcar number, invoice number, etc as another way of tracking other than BOL.

**Crosswalk (FTA and STCC Codes)** – The Committee discussed the possibility of developing a crosswalk from FTA and STCC Codes to help in the tracking of petroleum products by rail.

**Import/Export** – Preparing a letter to the States regarding export information.

**Volunteers** – The Committee discussed how to recruit new volunteers to participate on the subcommittee.

The **Communication and Coordination Subcommittee** Christy Dixon (OK) reported that twenty-four (24) were in attendance. The subcommittee discussed the following and the January Uniformer was passed out.

**The Taxation-Diversion-Alternative Fuels Booklet** – questionnaire has been sent out to the States and should be completed and available for the April meeting.

#### **Definitions**

Document Number (still working on this)

Racing Fuel (Approved)

**Uniform Bill of Lading Project** – The committee is working on a white paper document.

**Native American Survey Update** – The committee is working on this booklet for distribution at the Annual meeting in September.

**MOU Update** – The committee is working on a draft MOU for States to sign.

**Buy/Sell Agreement** – The committee is working on a section for the Model Legislation section of the Uniformity booklet.

**Information Exchange Agreement** – The committee is working on a section for the Model Legislation section of the Uniformity Booklet.

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

**Definitions – Racing Fuel** – An accountable product, generally leaded gasoline of one hundred and five octane or more, for off highway use in competition vehicles, e.g., race cars, snowmobiles and motorcycles (excludes aircraft).

#### **Other Business**

**Canadian update** – At the Canadian Fuel Tax Council meeting in October, the glossary of definitions was approved. The Council is currently working on Standardize lost in inventory along with putting a binder together on how the industries systems work for audit. The Canadian Fuel Tax Council website has been completed. [www.fueltaxcouncil.com](http://www.fueltaxcouncil.com)

**IRS Update** – Credit for bio diesel was reestablish in December and it was retroactive

to 2010, they will be getting the 1.00 per gallon, paper mills will not be getting the credit. Splash and dash was eliminated in 2009.

#### **New Business**

**Grants** – Discussion of the new administration in most States might not let anyone travel if the States do not receive the grants from the FHWA.

**Presentation discussion** – On ExTOLE/ExSTARS training. Decided to have a presentation on ExTOLE for next meeting.

**Annual Meeting** – Bob Donnellan talked again about the annual meeting. If anyone has a presentation for the Annual meeting, please get back to Bob or Rosemary

**Updates** – Each State present gave an update of what legislation has been introduced.

#### **Next Meeting**

Next meeting we will have a presentation on the ExTOLE system.

The next Uniformity Committee meetings are scheduled as follows:

April 27-28, 2011

Oklahoma City, OK

January 27-28, 2012

Portsmouth, VA

The meeting was adjourned.

#### **RETIREMENTS**

**Robert Bray**, State of Ohio Bob was a great supporter of the Motor Fuel Tax Section and Uniformity. Bob was the Compliance Subcommittee Co-Chair along with being an instructor for the Advanced Audit



Class and the "BRAINS" behind the Advanced Investigation class. Bob hasn't retired for good; he has accepted a job with the AZ Department of Revenue in the Tobacco Tax Investigation Section. **THANKS BOB FOR YOUR SUPPORT FOR ALL THESE YEARS!!!!**

**George Higdon**, State of MS  
George was a great supporter of the Motor Fuel Tax Section along with Uniformity. George served as the State Uniformity Chair and was a great ExSTARS instructor. George will be truly missed by all. **THANKS GEORGE FOR YOUR SUPPORT FOR ALL THESE YEARS!!!!**

**Bob Turner**, State of MT  
The State of Montana hosted the 2010 Motor Fuel Annual meeting with Bob's staff organizing this great conference. Thanks Bob for everything.

**Dar Walters**, State of ID  
Dar worked over 30 years for the State of Idaho and is a professional tennis player. I hope to see you on TV. Thanks Dar for all your support.

### **UPCOMING MEETINGS 2011**

**Uniformity Meetings**  
September 16-17, 2011  
Charleston, West Virginia

### **Regional Meetings**

***Northeastern Region***  
May 22-24, 2011  
Hartford, Connecticut

***Southern Region***  
June 19-21, 2011  
Nashville, Tennessee

### ***Midwestern Region***

July 13-15, 2011  
Kansas City, Missouri

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

**NO** Classes are scheduled for 2011 because of low attendance. If a State or Industry would like to sponsor a class, please contact Cindy Anders-Robb with FTA at [cindy.anders-robb@taxadmin.org](mailto:cindy.anders-robb@taxadmin.org)

### **UPCOMING MEETINGS 2012**

#### **Uniformity Meetings**

January 27-28, 2012  
Portsmouth, Virginia

### **MOTOR FUEL STEERING COMMITTEE**

***National Chair***  
Rosemary Cleary

***National Vice Chair***  
Dawn Lietz

***Past Chairs***  
Wilda Ice  
Herman Wisneski

***State Uniformity Chair***  
Sharon Gostovich

***Industry Uniformity Chair***  
Robert Donnellan

### **MOTOR FUEL REGIONAL GOVERNORS**

***Midwestern Region***  
Keith Gast, MO

***Northeastern Region***  
Rosemary Cleary, CT

***Pacific Region***  
Sandra Wiesrma, CO

***Southern Region***  
Ray Grisby, TN

**Editor**  
Cindy Anders-Robb  
(307) 632-4144  
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## Meeting Agenda and Minutes

<b>Type of Meeting</b>	FTA – Forms Sub-committee
<b>Date</b>	September 16, 2011
<b>Venue</b>	Charleston, West Virginia
<b>Start Time</b>	8:00 am

### Agenda:

No.	Topic(s)	Update Provided (Yes/No)
1	Introduction	Lee Gonzalez
2	Review of Minutes (April 2011)	Cheryl Gilson
3	Old Business 1) Crosswalk (FTA and STCC Codes) 2) Methods for Reporting Renewable Fuels 3) New Jersey Forms Review 4) Terminal Operator (Gross Gallons)	Ray Grimm Bill Gray Cindy Mongold Lee Gonzalez
4	New Business – 1) Product Code Changes (ULSD, Ethanol Blending Components, and NGL)	David Breidenbach
5	Recap and Adjournment	Lee Gonzalez

### Meeting Minutes:

No.	Discussion item	Meeting Minutes
1		
2		
3		
4		

### Action Items:

No.	Discussion Item	Resource	Action Required	Status (NS, IP, Done)
1	Crosswalk (FTA and STCC Codes)	Group	Create cross walk between FTA and STCC Codes. Sub-committee includes Ray Grimm, Bob Donnellan, Vicky Freedman, and Michael Grammer.	In Progress
2	Industry Updates: New Jersey	Cindy Mongold	New forms have been published for tax at the rack. Unique page for every schedule code. Discussion of unique handling of rack disbursements where non-exchange transactions aren't necessarily taxed. Appears to be unique interpretation of tax at the rack. It was suggested forms subcommittee contact New Jersey asking for new forms to review.	In Progress
3	Renewable Fuels	Bill Gray	A team lead by Bill Gray will create a document outlining "methods for reporting alternative" utilizing uniform forms. Team will be responsible for making recommendations on new product codes and schedules by return type. The team members will consist of Bill Gray, Ray Mattson-Grimm, Gene Holland, Hal Lovell, and Jeremy Neeck.	In Progress
4	Terminal Operator Report (Gross Gallons)	Lee Gonzalez	Committee members should contemplate pros and cons of adding gross gallons to the operator report. Lee Gonzalez will send reminder and committee will discuss at the next meeting.	In Progress



**Forms Sub-committee Agenda**

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## Meeting Agenda and Minutes

<b>Type of Meeting</b>	FTA – Forms Sub-committee
<b>Date</b>	April 27, 2011
<b>Venue</b>	Oklahoma City, Oklahoma
<b>Start Time</b>	8:00 am

**Agenda:**

<b>No.</b>	<b>Topic(s)</b>	<b>Update Provided (Yes/No)</b>
1	Introduction	Lee Gonzalez
2	Review of Minutes (September 2010)	Cheryl Gilson
3	Old Business 1) Crosswalk (FTA and STCC Codes) 2) Update to Uniformity Guide (Gross/Net/Billed Survey) 3) New Jersey Forms Review	Ray Grimm Lee Gonzalez Cindy Mongold
4	New Business – 1) Schedule/Product Code Request (Florida)	Lee Gonzalez
5	Recap and Adjournment	Lee Gonzalez

**Meeting Minutes:**

<b>No.</b>	<b>Discussion item</b>	<b>Meeting Minutes</b>
1	<b>Minutes</b>	Scott Louie reviewed the minutes from the prior meeting. No recommended changes were made by the group. Notes approved.
2	<b>Crosswalk (FTA and STCC Codes)</b>	Ray Mattson-Grimm provided an update on the project. No progress has been made to date. Team was looking for a volunteer from industry to assist with the project. Bob Donnellan indicated he would assist with the project.



**Forms Sub-committee Agenda**

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No.	Discussion item	Meeting Minutes
3	<p><b>Update to Uniformity Guide (Gross/Net/Billed Survey)</b></p>	<p>Lee Gonzalez provided an overview of the project. Request was made at the prior uniformity meeting to update page 24 and 25 of the uniformity book. Committee members wanted to know what each state required for gallons (gross/net/billed) on their forms. A survey was sent out to each state to capture this information. Four questions came up during the survey that inhibited the completion of the project.</p> <ol style="list-style-type: none"> <li>1) What if the state calculates tax/shrinkage allowance using one gallon type, but expects a different gallon type on the schedules? Answer – Limit gallon type to receipt and disbursement schedules only.</li> <li>2) What if two or more uniform forms for a state requires two separate gallon types (ie operator and supplier)? Answer – List both gallon types.</li> <li>3) What do we want to use if a state allows all three gallon types? Answer – Check all three.</li> <li>4) What if different schedules on one return require different gallon types? List both gallon types.</li> </ol> <p>Ray Mattson-Grimm expressed the importance of having each state require gross, net, and billed gallons on receipt and disbursement schedules. Greg Anderson, Christy Dixon, and Ray suggested we add a statement to Page 7 (Point 5, D), Page 23, Page 24, and within the general instructions of the schedules that recommends the use of all three gallons types.</p> <p>Lee Gonzalez will draft verbiage and submit to the group for approval. Verbiage shall include something along the lines of “Each state should require a taxpayer to provide net, gross, and billed gallons on their schedule of receipts and disbursements to facilitate the sharing of tax information among states.”</p> <p>Proposed language was distributed to the main committee for approval on 04/28.</p> <p>“Each state should require a taxpayer to provide net, gross, and billed gallons on their schedule of receipts and disbursements to facilitate the sharing of tax information among states”</p> <p>Language Approved.</p>
4	<p><b>New Jersey Forms Review</b></p>	<p>Forms Sub-committee was asked to review New Jersey’s forms for uniformity. Cindy Mongold presented the findings on the OMF-11 (OMF101 and OMF 102) and OMF-10. OMF-11 was not considered a uniform form. Cindy will contact New Jersey and share findings. OMF-11 is not a return in the uniformity book. However, Cindy will contact state and share suggested changes.</p> <p>SMF-10 – Forms Sub-committee was tasked with reviewing New Jersey’s Supplier Return. Initial review of the form raised several concerns (ie 30 separate schedules that were not uniform and could be consolidated). Due to the large number of schedules, a recommendation was made to review the form for non-essential schedules first. In addition, a recommendation was made to create a cross-walk between schedules used by New Jersey and FTA uniform schedules. Cindy Mongold will provide a status update at the next uniformity meeting.</p>



**Forms Sub-committee Agenda**

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No.	Discussion item	Meeting Minutes
5	<b>Schedule/Product Code Request (Florida)</b>	<p>Florida informed the committee of pending legislation. A bill is currently being proposed that exempts all B99 and B00 from tax if it made from 50% renewable feedstock that originates in Florida. Florida requested unique product codes and a schedule that could be used to track the exempt product. A recommendation was made to allow Florida to move forward with product codes and a disbursement schedule. However, the schedule and product codes will not be considered uniform.</p> <p>Product Codes            OOB will represent 100% biodiesel of which 50% is produced from renewable feedstock that originated in Florida.</p> <p>99B will represent 99% biodiesel of which 50% is produced from renewable feedstock that originated in Florida.</p> <p>Schedule Code            5AD – Gallons produced from at least 50% renewable feedstock originating in Florida.</p> <p>Greg Anderson/Bill Gray stated this is not an issue unique to Florida. Due to the push towards green fuels, this problem will begin to impact all states if not already. An effort should be made by the committee to address model legislation, product codes, and schedule types unique to renewable fuels. Two projects were proposed to address renewable fuels.</p> <ol style="list-style-type: none"> <li>1) A team lead by Bill Gray will create a document outlining “methods for reporting renewable fuel” utilizing uniform forms. Team will be responsible for making recommendations on new product codes and schedules by return type. The team members will consist of Bill Gray, Ray Mattson-Grimm, Gene Holland, Hal Lovell, and Jeremy Neeck.</li> <li>2) A team should be put together to propose model legislation on reporting renewable fuels. This suggestion will be referred to the Communication and Coordination Committee.</li> </ol>
6	<b>Terminal Operator (Gross Gallons)</b>	<p>Greg Anderson brought up the need to include gross gallons on the terminal operator receipts schedule. Initial design did not take into consideration truck and rail receipts into terminals (ie - initial export of ethanol shipped by rail reported at gross and receipt reported at net). Including gross and net gallons on terminal reports could assist states with tracking and sharing of data with other states.</p> <p>Recommendation made to table discussion. Committee members should contemplate pros and cons of adding gross gallons to the operator report. Lee Gonzalez will send reminder and we will vote on adding gross at the next meeting.</p>

**Action Items:**

No.	Discussion Item	Resource	Action Required	Status (NS, IP, Done)
1	Crosswalk (FTA and STCC Codes)	Group	Recruit volunteers to participate on sub-committee. Once the cross walk is completed. The STCC codes will be removed from the Uniformity Guide. A sub-committee, including Ray Grimm, Vicky Freedman, and Michael Grammer will be pursued at the January 26 and 27 <sup>th</sup> meeting.	In Progress
2	Industry Updates: New Jersey	Cindy Mongold	New forms have been published for tax at the rack. Unique page for every schedule code. Discussion of unique handling of rack disbursements where non-exchange transactions aren't necessarily taxed. Appears to be unique interpretation of tax at the rack. It was suggested forms subcommittee contact New Jersey asking for new forms to review. Cindy Mongold will contact David Lopez.	In Progress
3	Renewable Fuels	Bill Gray	A team lead by Bill Gray will create a document outlining “methods for reporting alternative” utilizing uniform forms. Team will be responsible for making recommendations on new product codes and schedules by return type. The team members will consist of Bill Gray, Ray Mattson-Grimm, Gene Holland, Hal Lovell, and Jeremy Neeck.	In Progress



**Forms Sub-committee Agenda**

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<b>4</b>	Terminal Operator Report (Gross Gallons)	Lee Gonzalez	Committee members should contemplate pros and cons of adding gross gallons to the operator report. Lee Gonzalez will send reminder and committee will discuss at the next meeting.	In Progress
<b>5</b>	Uniformity Book	Lee Gonzalez	Modify page 24 and 25 of the Uniformity Guide. A survey will be conducted to determine if states are requiring gross, net, or billed gallons.	In Progress

**Target date for next meeting: September 16, 2011**

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

**September 16, 2011 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 April 27, 2011**  
**Review of Forms Minutes from April 27, 2011**  
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**  
Methods for Reporting Renewable Fuels  
N.J. Forms Review  
Crosswalk (FTA and STCC Codes)  
Terminal Operator (Gross Gallons)  
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

**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. – 2:30 P.M.**

**EDI Issues Update**  
**Crosswalk (FTA and STCC Codes)**  
**Product ID numbers**  
**Import and Export Data Standards**  
**TBD**

**2:30 P.M. – 3:30 P.M.**

**XML Update**  
**TBD**

**3:30 P.M. – 4:00 P.M.**

**New Business**  
Topics for next meeting

**Next Meeting:**

**Date: January 27, 2012**  
**Location: Portsmouth, VA**



## Meeting Minutes

<b>Type of Meeting</b>	FTA – E-Commerce Sub-committee
<b>Date</b>	April 27 <sup>th</sup> and April 28 <sup>th</sup> , 2011
<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>• Attending: 28</li> <li>• State: 14 (1 on phone)</li> <li>• Canadian Fuel Council: 1</li> <li>• Industry: 8</li> <li>• Consultants: 5 (1 on phone)</li> <li>• IRS: 0</li> </ul>	Gene Holland
2	Review of Minutes (January, 2011)	Gene Holland
3	Recap and Adjournment	Gene Holland

### Meeting Minutes:

No.	Discussion item	Meeting Minutes
1	<b>Approval of January 2011 minutes</b>	Minutes approved.
2	<b>ExStars User Group</b>	Update by Edie Martin of the 4030 Data Review Analysis. The majority of the files continue to be 826's. Kansas and Mississippi's review of the data has identified no additional issues. Noted change from Ref Segment to LOA should be effective with April 2011 return filing. Edie also made an ExTOLE Refresher Course presentation.
3	<b>EC Survey</b>	Ray Rhodes made a presentation on Exchanging Export/Import Information and showed where the information is collected on survey questions 10-13. Also, decision was made to continue to break out Exchange Position Holders.
5	<b>XML Review Team</b>	Discussion (formal proposal?) around an FTA XML review team (existing EDI process used for EC changes and state proposals?) consisting of two groups: (1) Technical needs (TIGERS – technical review of schemas then advises E-Commerce Committee – existing structure in place – see website for change request). (2) Business needs (MF Uniformity/E-Commerce Committee). A business needs group has been tentatively identified as Bill Gray, Gene Holland, Traci Bullock, SC, Cheryl Gilson, Terry Garber, SC, Scott Mueller, WI, Stan Whaley, FL, and Jonathan Lyon, FTA. Jonathan Lyon will coordinate a conference call May 9, 2011.
6	<b>MF XML Implementation Guide</b>	Create a MF XML implementation guide (Work done previously by Cheryl Gilson, Stan Whaley, and Terry Garber).

Target date for next meeting: **September 16th and 17th, 2011**



COMPLIANCE SUB-COMMITTEE

AGENDA – September 16, 2011

Charleston, WV

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. Expanding the Dyed Fuel Stats report
  - b. Best practices for “Virtual Audits”
  - c. Polling of states for scanned documents v. original and their laws
  - d. Airport “stale” fuel issues and taxation
  - e. Sale of “off spec” military fuel
  - f. Blending of E85 and non-oxy gas to make E10
  - g. IRS laws on fuel used in Motorboats
7. New Business:
  - a. New projects to work on for 2012
  - b. Open discussion
8. Next Meeting January 27, 2012 Portsmouth, VA

## COMPLIANCE SUB-COMMITTEE

MINUTES – April 27, 2011

Oklahoma City, OK

1. Welcome :

25 were in attendance: 1 FTA, 1 Canadian Fuel Tax Council, 12 states, and 11 Industry

2. Approval of Minutes from January meeting : m/s/c

3. Training Schedule Update :

Cindy Anders-Robb updated the group that no FTA training was going to be offered in 2011, but 2 states have approached her that they would like to sponsor the training classes and those are Oregon, which would like to have the training tailored to their laws and practices and Idaho, which would be willing to open the class up to other states for a fee to attend. Cindy (FTA) is also working with the IRS to have them sponsor classes for both ExStars and Extoles for a TBA date.

4. Dyed Fuel Stats: Jeremy Neeck

Jeremy (MN) handed out the 2010 final results for dyed fuel statistics and Qtr 1, 2011 statistics. The group reviewed the results and it was discussed based upon the results that we displayed on the report, ND has approached MN to come and train personnel in ND as they have received many complaints of dyed fuel use on ND highways. This training is going to be conducted in May.

5. IRS Update: Rich Little: None given, Rich was not at the meeting.

6. Old Business:

a. Expanding the Dyed Fuel Stats report:

Jeremy is going to put an article in "The Uniformer" that is going to advertise the expansion of the dyed fuel report so that states have adequate time to make changes to start

collecting the information that we will be requesting in the future. We are looking at adding Vehicle type and industry to the reports.

b. Best practices for “Virtual Audits”

Jeremy (MN) updated the group that he is still working on this and hopes to have it available for the September 2011 Annual Meeting.

c. Polling of states for scanned documents v. original and their laws:

Response was low for this project so we are going to redo the project and change it to Electronic vs. Paper requirements. We hope to have this complete for the Annual Meeting.

d. Taxation of Electric Vehicles?

Not much additional information was offered on this topic. We are waiting for the VMT to come and solve our issues.

e. Airport “stale” fuel issues and taxation:

Tabled until next meeting

f. Sale of “off spec” military fuel:

Tabled until next meeting

g. ExTOLES report: Edie Martin(KS):

To be presented to the entire group on April 28<sup>th</sup>.

7. New Business:

a. New projects to work on for 2011:

Jeremy shared an email about racing fuel that Cindy (FTA) received from Charles Greenough (Canada). He was asking about leaded racing gasoline and if unleaded was being used in any forms of organized racing.

Jeremy (MN) discussed issues MN is having with taxation of diesel/special fuels in Motorboats. MN would like to follow IRS rules, the IRS says that it is taxable but has not responded to where exactly it states that in their law.

Jeremy (MN) discussed that MN has encountered distributors that are trying to save tax dollars by using E85 as a blending agent since MN has a reduced tax rate on that product. Distributors are blending E85 with Non-Oxy gasoline to make E10.

**b. Open discussion**

Mark Zimmerman (AZ) discussed new legislation that passed in AZ that allows for late load reporting, and that AZ will now start billing on gains (excess tax collected at retail locations).

Jeremy (MN) discussed ethanol and biodiesel movements and how MN is handling taxing issues based upon how and where product goes before it reaches an IRS terminal. MN allows sales from production facilities to IRS terminals tax free, MN allows one sale of Ethanol/Biodiesel tax free if the production facility sells it to an exclusive marketer of their product and then to a licensed distributor. If product is tax paid prior to going to an IRS terminal, MN allows for refund of the tax so all product in a terminal is tax free when disbursed from the IRS terminal.

**8. Next Meeting Charleston, WV September 16, 2011**

**FTA MOTOR FUEL UNIFORMITY COMMITTEE  
COMMUNICATION & COORDINATION SUBCOMMITTEE  
OKLAHOMA CITY, OK  
APRIL 27, 2011**

**MINUTES**

The Communication & Coordination Subcommittee met on Wednesday, April 27, 2011. State Co-Chair Christy Dixon and Industry Co-Chair, Deborah Compton conducted the meeting. The meeting was called to order at approximately 1:00 PM. There were 26 attendees present.

The minutes from the January 26, 2011 meeting were approved.

The latest edition of the Uniformer (April, 2011 copy) was distributed. The deadline for submission of articles to be included in the September, 2011 Uniformer is August 1, 2011.

**General**

The questionnaire for the Taxation-Diversions-Alternative Fuels Booklet has been compiled and copies were furnished to each of the sub-committee members. Still waiting on responses from Georgia and New Hampshire. Also, Kansas and Arizona stated that they would have some changes and would submit those as soon as possible. The final booklet will be printed and available at the Motor Fuels Annual Meeting in Charleston, West Virginia.

The following definition and revised definition was approved by the subcommittee and the full Uniformity Committee members:

**Buy-Sell Agreement (FTA adopted 4-11)** – An agreement between two terminal suppliers whereby a terminal supplier agrees to deliver fuel to the other party or the other party's customer at the loading rack. The transaction is reconciled and financially settled by cash and is recorded by the terminal operator as a terminal removal by the receiving supplier. This type of transaction may also be known as a "Supplier Product Authorization".

**Exchange Agreement (FTA adopted 1-09, Revised 4-11)** – An agreement between two terminal suppliers whereby a terminal supplier agrees to deliver fuel to the other party or the other party's customer at the loading rack. The transaction is reconciled and financially settled by trading for a product at another location and is recorded by the terminal operator as a terminal removal by the receiving supplier.

We are still working on a definitions for Document Number. Will need to include Bill of Lading, Manifest and Voyage number in the definition.

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

Wilda Ice of West Virginia was unable to attend; however, she asked that each state e-mail her with their manifest requirements and also if they have any other items that they would like to have included on a manifest but is not required by their state. Wilda will gather the information from the states and it will be discussed at the next meeting in September, 2011.

The Native American Survey will be sent out to each regional contact person the first of June, 2011 so that the survey can be updated, reprinted and handed out at the FTA Motor Fuels Annual Meeting in 2011. Again, the contact person from each region will send out the information 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. The following is a list of the volunteers from each region:

Tracy Halubka – Pacific Region  
Trent Knoles – Midwest Region  
Donna Alderman – Southern Region  
Rosemary Cleary – Northeast Region

Cindy Anders-Robb led a discussion concerning the MOU for the Motor Fuels Section and she is going to gather additional information and this issue will be discussed again at the September, 2011 meeting.

Greg Anderson with Conoco-Phillips will draft language to be put in the Model Legislation Section for Buy-Sell Agreements. Also Greg is going to do something for Renewable Fuels along with some type of diagram.

A suggestion was made to put something in the Model Legislation concerning Information Exchange Agreements. Edie Martin, Kansas will draft something for the next meeting in April, 2011.

Mal Bruce provided all of the Canadian approved new/revised definitions. During this meeting Doug Burdick compared all of the additions/revisions to the definitions that are currently listed in the Uniformity Book and marked the book so that the additions/revisions could be made to the 2011 Uniformity Book.

The next meeting will be on Friday, September 16, 2011 in Charleston, West Virginia.

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