

RESOLUTIONS OF THE MOTOR FUEL TAX SECTION
Adopted at the Annual Business Meeting
September 20, 2011 – Charleston, West Virginia

27 States plus the Province of Quebec were present

Resolution One
(Adopted by all members present)

WHEREAS, this the 85th annual meeting of the Federation of Tax Administrators, Motor Fuel Tax Section held at the Embassy Suites-Charleston, Charleston, West Virginia will be remembered as informative and enjoyable, and

WHEREAS, the success of the meeting has been due in large part to the excellent arrangements made, informative program presented, and the generous hospitality provided,

NOW, THEREFORE, BE IT RESOLVED, that the delegates and guests at the 85th annual meeting of the Federation of Tax Administrators, Motor Fuel Tax Section, express their thanks and appreciation to their hosts, Dana Angell, Pat Bryant, Bruce Johnson, Wilda Ice, Dawn Brisendine, Thomas Guertin and the West Virginia Department of Tax and Revenue.

Resolution Two
(Adopted by all members present)

WHEREAS, the proceedings of the formal sessions of this 85th annual meeting of the Federation of Tax Administrators, Motor Fuel Tax Section, have featured the presentation of timely, interesting and well prepared papers, and

WHEREAS, the exchange of technical and administrative information that has been accomplished in our breakout sessions is one of the principal functions of the meeting,

NOW, THEREFORE, BE IT RESOLVED, that the members of the Federation of Tax Administrators, Motor Fuel Tax Section, express their thanks and appreciation to Rosemary Cleary, Connecticut Department of Revenue Services and Chair of the Motor Fuel Tax Section, who presided at the sessions, and to the speakers and moderators at the 85th annual meeting of the Federation of Tax Administrators, Motor Fuel Tax Section for their contributions to the success of the program.

Resolution Three

(Adopted by all members present)

WHEREAS, the petroleum industry and state tax agencies desire to operate in the most effective and efficient manner, and

WHEREAS, the states employ different requirements for the reporting of motor fuel tax information, and

WHEREAS, the Motor Fuel Tax Uniformity Committee, FTA Motor Fuel Tax Section has met and adopted DLR for the jet fuel dealers in the FTA Electronic Combined Reporting Methods Implementation Guide, and

NOW, THEREFORE BE IT RESOLVED, that the delegates of the 85th annual meeting of the Federation of Tax Administrators, Motor Fuel Tax Section held in Charleston, West Virginia adopted DLR for the jet fuel dealers in the FTA Electronic Combined Reporting Methods Implementation Guide.

Resolution Four

(Adopted by all members present)

WHEREAS, the petroleum industry and state tax agencies desire to operate in the most effective and efficient manner, and

WHEREAS, the states employ different requirements for the reporting of motor fuel tax information, and

WHEREAS, the Motor Fuel Tax Uniformity Committee, FTA Motor Fuel Tax Section has met and adopted or renamed the following schedules:

- 12A Gallons of tax-paid product sold or used below the terminal rack
- 12B Gallons of ex-tax product sold or used below the terminal rack
- 12C Gallons of ending physical inventory of product below the terminal rack

NOW, THEREFORE BE IT RESOLVED, that the delegates of the 85th annual meeting of the Federation of Tax Administrators, Motor Fuel Tax Section held in Charleston, West Virginia adopt subschedules 12A, 12B, 12C.

Resolution Five

(Adopted by all members present)

WHEREAS, the petroleum industry and state tax agencies desire to operate in the most effective and efficient manner, and

WHEREAS, the states employ different definitions for various terms that are used consistently throughout the motor fuel industry and in state motor fuel tax administration and,

WHEREAS, the Motor Fuel Tax Uniformity Committee, Federation of Tax Administrators, has met and adopted uniform forms which the Committee recommends to assist states in the exchange of information and to relieve the burden on industry of dealing with multiple definitions for similar terms,

NOW, THEREFORE, BE IT RESOLVED, that the delegates of the 85th annual meeting of the Federation of Tax Administrators, Motor Fuel Tax Section held in Charleston, West Virginia will add “e-mail address” to all returns in the Uniformity Guide.

Resolution Six
(Adopted by all members present)

WHEREAS, the petroleum industry and state tax agencies desire to operate in the most effective and efficient manner, and

WHEREAS, the states employ different definitions for various terms that are used consistently throughout the motor fuel industry and in state motor fuel tax administration and,

WHEREAS, the Motor Fuel Tax Uniformity Committee, Federation of Tax Administrators, has met and adopted uniform forms which the Committee recommends to assist states in the exchange of information and to relieve the burden on industry of dealing with multiple definitions for similar terms,

NOW, THEREFORE, BE IT RESOLVED, that the delegates of the 85th annual meeting of the Federation of Tax Administrators, Motor Fuel Tax Section held in Charleston, West Virginia adopt the changes to the instruction to all Uniform Reports to read:

“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”

Resolution Seven
(Adopted by all members present)

WHEREAS, the petroleum industry and state tax agencies desire to operate in the most effective and efficient manner, and

WHEREAS, the states employ different definitions for various terms that are used consistently throughout the motor fuel industry and in state motor fuel tax administration and,

WHEREAS, the Motor Fuel Tax Uniformity Committee, Federation of Tax Administrators, has met and adopted uniform definitions which the Committee recommends to assist states in the exchange of information and to relieve the burden on industry of dealing with multiple definitions for similar terms,

NOW, THEREFORE, BE IT RESOLVED, that the delegates of the 85th annual meeting of the Federation of Tax Administrators, Motor Fuel Tax Section held in Charleston, West Virginia adopt the following definitions for state fuel tax purposes:

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.

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).

Voyage Number – is a manifest number or document number in the mariner time industry.

Resolution Eight

(Adopted by all members present)

WHEREAS, the success of the Federation of Tax Administrators, Motor Fuel Tax Section depends on the dedication of many State, Federal and Industry participants, and

WHEREAS, this 85th annual meeting of the Motor Fuel Tax Section recognizes several of these individuals, who have contributed to the success of the Federation of Tax Administrators, Motor Fuel Tax Section, during the previous years, have recently retired or moved on,

NOW, THEREFORE, BE IT RESOLVED, that the members of the Federation of Tax Administrators, Motor Fuel Tax Section express their thanks and appreciation to **George Higdon** State of Mississippi, **Dar Walters**, State of Idaho, **Edgar Roberts**, State of Nevada, **Kurt Davenport**, State of Texas, **Dianna McCollum**, State of Wyoming, **Bob Turner**, State of Montana, **Alan Ferullo**, State of Massachusetts **Jim Breen**, State of New York, **Charles (Chuck) Zwettler**, State of Wisconsin, **Mary Ann Vicini**, State of Michigan, **Gary Burnsteadt**, IRS, **Mal Bruce**, Canadian Fuel Tax Counsel and **Jerry McGill**, Magellan Midstream . We wish them luck in their future endeavors.