

**RESOLUTIONS OF THE MOTOR FUEL TAX SECTION**  
**Adopted at the Annual Business Meeting**  
**September 27, 2005 – Omaha, Nebraska**

**35 States were present**

**Resolution One**

*(Adopted by all members present)*

**WHEREAS**, this the seventy-ninth annual meeting of the Federation of Tax Administrators, Motor Fuel Tax Section held at the Hilton Omaha, Omaha, Nebraska 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 seventy-ninth annual meeting of the Federation of Tax Administrators, Motor Fuel Tax Section, express their thanks and appreciation to their hosts Janet Lake, Marcia Leichner, Chris McGovern, Katie Beiriger, Andrew Brott, Teresa Carroll, Sabine Clapper, Cindy Giddings, Terri Hemphill, Robin Holtmeier, Rick Kitten, Jeremy Knajdl, Shannon Leuck, Rick Lockhart, Myrna McGrath, Judy Miller, Sharon Murray, Karen Rowley, Dick Schmidt, Kellie Solomon of the Nebraska Department of Revenue.

**Resolution Two**

*(Adopted by all members present)*

**WHEREAS**, the proceedings of the formal sessions of this seventy-ninth 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 Christy Dixon, Tax Auditor, Oklahoma Tax Commission, Chair of the Motor Fuel Tax Section, who presided at the sessions, and to the speakers and moderators at the seventy-ninth 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 Federation of Tax Administrators, Motor Fuel Tax Section, establish bylaws, and

**WHEREAS**, the Federation of Tax Administrators, Motor Fuel Tax Section, through discussions with the FTA Board of Directors, have drafted an amendment to the current bylaws deleting the Industry Uniformity Co-Chair from the Steering Committee,

**WHEREAS**, the draft resolution was discussed at regional meetings and were distributed to all States for comments,

**BE IT RESOLVED**, that the bylaws of the Federation of Tax Administrators, Motor Fuel Tax Section, Article VI, Section 1(b) be amended as follows: deleting the words “Co-Chairs” and replacing with the words “Co-Chair appointed from among the state representatives” and Article VI, Section 1(c) deleting the words “and the Industry Uniformity Co-Chair”.

### **Resolution Four**

*(Adopted by all members present)*

**WHEREAS**, the Federation of Tax Administrators, Motor Fuel Tax Section, establish bylaws, and

**WHEREAS**, the Federation of Tax Administrators, Motor Fuel Tax Section, through discussions with the FTA Board of Directors, have drafted an amendment to the current bylaws deleting the Uniformity Committee and replacing it with a Long term Specific-Purpose Committees,

**WHEREAS**, the draft resolution was discussed at regional meetings and were distributed to all States for comments,

**BE IT RESOLVED**, that the draft bylaws of the Federation of Tax Administrators, Motor Fuel Tax Section, Article IV, Section 1 be amended as follows: deleting the words “appointing the Uniformity Co-Chairs” and replacing with the following “appointing chairs or co-chairs of Long-term Specific-Purpose Committees”, Article VI, Section 1(b) deleting the words “the appointed representative of the Federation of Tax Administrators (FTA representative) and the Uniformity Committee Co-Chairs” and replacing with the following: “and the state representative designated to chair any committee established to address uniformity in motor fuel tax administration pursuant to Article VI, Section 2. The appointed representative of the Federation of Tax Administrators (FTA representative) shall provide support”; Article VI, Section 1(c) deleting the words “and the Industry Uniformity Co-Chair”; delete Article VI, Section 2 and replace with Article VI, Section 2 “Long-term Specific-Purpose Committees. Long-term Specific-Purpose Committees are established by resolution to address issues in motor fuel tax administration, including uniformity among states. The resolution establishing each committee shall provide for the duties, governance and membership of the committee. Each such committee, to the extent practical, shall include State representation from each region”.

**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 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 the changes to the FTA Electronic Combined Reporting Methods Implementation Guide for 2005, and

**NOW, THEREFORE BE IT RESOLVED**, that the delegates of the seventy-ninth annual meeting of the Federation of Tax Administrators, Motor Fuel Tax Section held in Omaha, Nebraska adopt the changes to the FTA Electronic Combined Reporting Methods Implementation Guide for 2005.

**Resolution Six**

*(Adopted by all members present)*

**WHEREAS**, the Federation of Tax Administrators strives to promote uniformity of motor fuel tax administration, and

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

**WHEREAS**, the Motor Fuel Tax Uniformity Committee, has adopted uniform schedules for reporting of motor fuel tax information,

**NOW, THEREFORE, BE IT RESOLVED**, that the delegates of the seventy-ninth annual meeting of the Federation of Tax Administrators, Motor Fuel Tax Section held in Omaha, Nebraska adopt the following product codes:

061 – Natural Gasoline

170 – Undyed Bio Diesel (rollup code)

171 – Dyed Bio Diesel (rollup code)

**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 Uniformity Committee, being a part of this effort, has reviewed and approved various report forms for use by the states for continued uniform administration of motor fuel taxes:

**NOW, THEREFORE, BE IT RESOLVED**, that the delegates of the seventy-ninth annual meeting of the Federation of Tax Administrators, Motor Fuel Tax Section held in Omaha, Nebraska adopt the following Fuel Blender's Report for state fuel tax purposes:

**Fuel Blender's Report**

Reporting of blended products may be achieved in two methods, included on the Distributor's Fuel Tax Report with all other fuel transactions or included on a separate Fuel Blender's Report. Those states that require the reporting of blended products on a separate report should utilize the FTA Distributor's Fuel Tax Report format when developing the Fuel Blender's Report.

**Resolution Eight**

*(Adopted by all members present)*

**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 two brochures to communicate the benefits of Uniformity and Advisory groups, and

**NOW, THEREFORE BE IT RESOLVED**, that the delegates of the seventy-ninth annual meeting of the Federation of Tax Administrators, Motor Fuel Tax Section held in Omaha, Nebraska adopt the changes to the two following brochures:

Motor Fuel Tax Section Uniformity Report – Benefits of Motor Fuel Tax Uniformity  
Motor Fuel Tax Section Uniformity – Advisory Group Point 10 of the 11-point plan

**Resolution Nine**

*(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 seventy-ninth annual meeting of the Federation of Tax Administrators, Motor Fuel Tax Section held in Omaha, Nebraska adopt the following definitions for state fuel tax purposes:

**Carrier**

Any person who transports accountable product

**Dyed Kerosene**

Kerosene that has been colored or marked with the appropriate dye or marker to the concentration specified by the jurisdiction for tax purposes.

**Resolution Ten**

*(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 seventy-ninth annual meeting of the Federation of Tax Administrators, Motor Fuel Tax Section held in Omaha, Nebraska **delete** the Motor Vehicle Fuel Transporter definition from the Uniformity Booklet.

**Resolution Eleven**

*(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 seventy-ninth annual meeting of the Federation of Tax Administrators, Motor Fuel Tax Section held in Omaha, Nebraska **delete** the Motor Vehicle Fuel Transporter definition from the Model Legislation Section of the Uniformity Booklet and replace it with carrier.

**Resolution Twelve**

*(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 Seventy-ninth 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 **John Nordlie**, State of Wisconsin, **Pat Wehland**, Federation of Tax Administrators, **Dorothea Kruger**, State of Nebraska, **Helen Curtis Brown**, Internal Revenue Service, **Peter Ramo**, State of New York, **Paul Sload**, State of Pennsylvania, **Richard Carey**, State of Maryland, **Kathleen Morley**, State of Arizona, **Richard Doane**, State of Texas, **Mike Robb**, State of Wyoming, **Robynn Wilson**, State of Alaska, **Bob Maliszewski**, Marathon Ashland LLC, **Nancy Tucker**, District of Columbia, **Tommy Bailey**, State of Arkansas, **Gerald (Jerry) Bryant**, State of Nebraska, **Paul McVay**, State of Rhode Island, **Bob Frank**, State of California, **Gerald (Jerry) Wigal**, State of Arizona, **Dan Nixon**, Province of Manitoba, **Brian Cooke**, Imperial Oil, **Doug Rollins**, Canada Revenue Agency and wish them luck in their future endeavors, and

**BE IT FUTHER RESOLVED**, that a copy of this resolution be forwarded to these individuals.

**Resolution Thirteen**

*(Adopted by all members present)*

**WHEREAS**, the members of the Federation of Tax Administrators, Motor Fuel Tax Section recognize the success of the Federation of Tax Administrators, Motor Fuel Tax Section depends on the dedicated work of many State, Federal, and Industry participants, and

**WHEREAS**, an individual who contributed to the success of the Federation of Tax Administrators, Motor Fuel Tax Section during the previous years, has passed away,

**NOW, THREFORE, BE IT RESOLVED**, that the members of the Federation of Tax Administrators, Motor Fuel Tax Section express their deepest sympathy to the family and friends of Dale Shurman.