

The Uniformer

**MESSAGE FROM THE
FTA MOTOR FUEL TAX
SECTION CHAIR
CAROL PLAYER**

I would like to thank the Southern Region for nominating me for the Section Chair. I will do my best to represent the region to the best of my abilities.

There are a number of new challenges facing those of us tasked with the responsibility of administering fuel tax legislation and those who strive to comply with these statutes. Electronic filing of tax returns, reporting and tracking alternative fuel movements, and reporting of diverted fuel transactions are but a few of the issues before us as we move into 2006. It is important for us to continue to work together to develop uniform procedures to address these issues which will benefit us all.

I have been involved with the FTA Motor Fuel Tax Section for a number of years and have participated in the Uniformity Committee. Through the years, I have been impressed with the level of dedication shown by those who participate in this organization. There are so many of you who put so much of your time and effort toward the accomplishments of the Uniformity Committee and the Fuel Tax Section. I have been proud to be a part of this group and I hope that we will be able to continue to work with great success this year and well into the future.

Please let me know if I can be of help to you. I look forward to working with you this year.

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

I would like to take a moment and thank all involved in the National Conference that was held in Omaha, NE. Everyone I spoke with had only positive comments on the content and presentations were exceptional and in my eyes a great success. Now it is time to move forward into the current year and I know we have plenty of work that still needs to be completed. Our goal is to accomplish as many of those issues as possible and get ready for the next wave. We will be facing challenges in the Biodiesel world as well as the challenges in hybrid vehicles. I know we have a strong group of individuals that will continue to strive to meet these issues head on. I would also like to remind everyone that the deadline for nominating either a State or Industry for their achievements in working towards uniformity they can give their nominations and reasons for the nominating to either Donna Alderman or myself no later than June 1, 2006.

**MESSAGE FROM THE
UNIFORMITY COMMITTEE
STATE CO-CHAIR
DONNA ALDERMAN**

I am honored to serve as your state FTA Uniformity co-chair. Much work has been accomplished in the past, with much more to come in the future. As we continue to work together, we should take the time to look at where we started, what has been accomplished, and where we need to go from here. Fuel tax evasion doesn't stop just because we have uniform forms, EDI guides, or definitions. More sophisticated evasion methods are now being used to take tax dollars from the states and revenue from industry. The FTA Uniformity meetings are excellent forums to discuss any newly uncovered evasion schemes.

As we continue in this quest, states and industry must be committed to the FTA 11-point plan, open to new ideas, and willing to compromise for the good of the whole. By working together as one, those who wish to be dishonest will find fewer avenues to travel or the cost to do so will be too excessive.

**CANADIAN FUEL TAX
COUNCIL (FTC) UPDATE
CHARLES GREENOUGH**

Happy New Year from the Great White North. Well sort of, as I write this it is raining and most of

the white stuff is melting into various shades of green.

Since my last report in June of last year the Fuel Tax Council made a major change in our priorities. As you are aware, we have been moving forward on our Comprehensive Fuel Tax Reporting (CFR) model. In my presentation at the annual meeting in Omaha last September I reported that we were continuing on with the staged development and pilots of CFR. In the fall the Council surveyed the jurisdictions as to their priorities on CFR and e-filing. The results of this survey was that majority of provinces would be adopting electronic filing for fuel taxes in the next 2 to 5 years. The council has set a sub-committee to review the generic returns for electronic reporting, and report back to the Steering Committee at the next meeting in April in Montreal QC.

In Halifax the Training Sub-Committee provided a progress report and plan for the first offering of the Fuel Tax Training Course. This *mock course* will be held in Toronto, April 4 to 6, 2006. The plan is for all jurisdictions and major oil companies to attend and response has been strong. The course will provide valuable instruction in such topics as the petroleum industry, downstream industry, refining process, distribution system and the completion and review/audit of a tax return. At the end of the course the participants will compete a detailed review of the course. Their feedback will be reviewed by the Training Sub-

Committee and will be incorporated into the final draft of the training materials. The course manual will be distributed to members of the Steering Committee for input, with the manual's final edit slated for May 2006.

The Council continues to meet with the North-Eastern Task force and the Canadian Railroads.

UNIFORMITY COMMITTEE

The FTA Motor Fuel Tax Section Uniformity Committee met at the Omaha Hilton in Omaha, Nebraska on September 24, 2005. Uniformity Chair Patricia Platt (KS) called the meeting to order. Forty-two (42) were in attendance.

Minutes

The minutes of the June 2005 Uniformity Committee meeting in Helena, MT were approved as written.

Presentation

Herman Wisneski (MN) gave a presentation on "How to Fill Out a Tax Return".

SUBCOMMITTEE REPORTS

Compliance Subcommittee

Bob Bray (Ohio) reported that fifteen (15) were in attendance. The committee discussed the use of e-mail to disseminate information. The committee discussed the following:

- Dyed Fuel Issues
- Biodiesel Issues
- Movement of Fuel by Rail

- Jet Fuel and Barge Traffic
- Training

Electronic Commerce Subcommittee

Doreen Warren (Idaho) reported the two sessions discussed the following:

Not Too Technical

(26 in attendance) This was combined with Forms Management meeting.

- Product Codes
- Product Reclassification
- EC 2004 Survey
- Inventory information by position holder
- IRS Vs FTA Product Codes
- Multiple Tax Returns (report types)

Technical

(18 in attendance)

- EDI Implementation Guide Updates
 - Converting paper returns to EDI
 - XML schema
 - Substantially compliant states
 - Differences between maps exist
 - Migration Strategy from 4010 to 4030
- IRS ExSTARS Update
- Review Action Items
- Promoting Uniformity Participation

Forms Management Subcommittee

Herman Wisneski (State of Minnesota) reported that this committee met with Electronic Commerce. There were twenty-

six (26) in attendance. The subcommittee discussed the following:

- FTA/Canada product code list comparison
- Survey of state forms
- Product code request for ultra-low sulfur (dyed and undyed)
- Update of draft of paper returns translated to EDI
- IRS request for product codes
- IRS/FTA product code comparison
- Use of multiple returns
- Request for product code for 6.7% alcohol blend
- Review of New Hampshire tax returns

Communication and Coordination Subcommittee

Bob Crawford (MD) reported that seven (7) were in attendance. The subcommittee discussed the following and the September 2005 *Uniformer* was passed out.

- Updating the Native American Survey
- Update of the two brochures
- Review the Model Legislation section of the Uniformity Booklet

FHwA Update

No report was given. Will be presented at the Annual Meeting on Monday.

Canadian Update

No report was given. Will be presented at the Annual Meeting on Monday.

IRS Update

No report was given. Will be presented at the Annual Meeting on Monday.

Old/New Business

Pat Platt handed out certificates to the following people for their outstanding work throughout the year: Herman Wisneski (MN), Bob Crawford (MD), Kathy McKee (Marathon) Doreen Warren (ID) and Bob Bray (OH).

Christy Dixon passed out the National Chairs Award to Kathy McGee (Marathon) for her dedication to the Uniformity Project.

Cindy Anders-Robb requested that all minutes and agenda from the subcommittees be submitted to her by October 22.

This was Pat Platt's last meeting as Uniformity Chair and she thanked everyone for allowing her to be the chair. Pat introduced Donna Alderman (NC) as the next Uniformity Chair.

Everyone thanked Pat for her outstanding job as Uniformity Chair. THANKS PAT!!

Next Meeting

The next Uniformity Committee meetings are scheduled as follows:

January 20-21, 2006
Dana Point, CA

June 2-3, 2006
Oklahoma City, OK

October 6-7, 2006
Albuquerque, New Mexico

The Uniformity Committee meeting was adjourned.

UPCOMING MEETINGS 2006

Pacific Region
April 30 – May 2, 2006
Snow King Resort
Jackson, Wyoming

Northeastern Region
May 7-9, 2006
Hilton Wilmington/Christiana
Wilmington, Delaware

Uniformity
June 2-3, 2006
Marriott Waterford
Oklahoma City, OK

Southern Region
June 11-13, 2006
Mobile Riverview Plaza Hotel
Mobile, Alabama

Midwestern Region
Not determined yet

Uniformity
October 6-7, 2006
Hyatt Regency Albuquerque
Albuquerque, NM

Annual Meeting
October 8-11, 2006
Hilton Hotel
Albuquerque, New Mexico

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