



FTA



Motor Fuels Electronic Commerce Survey Maps



2023



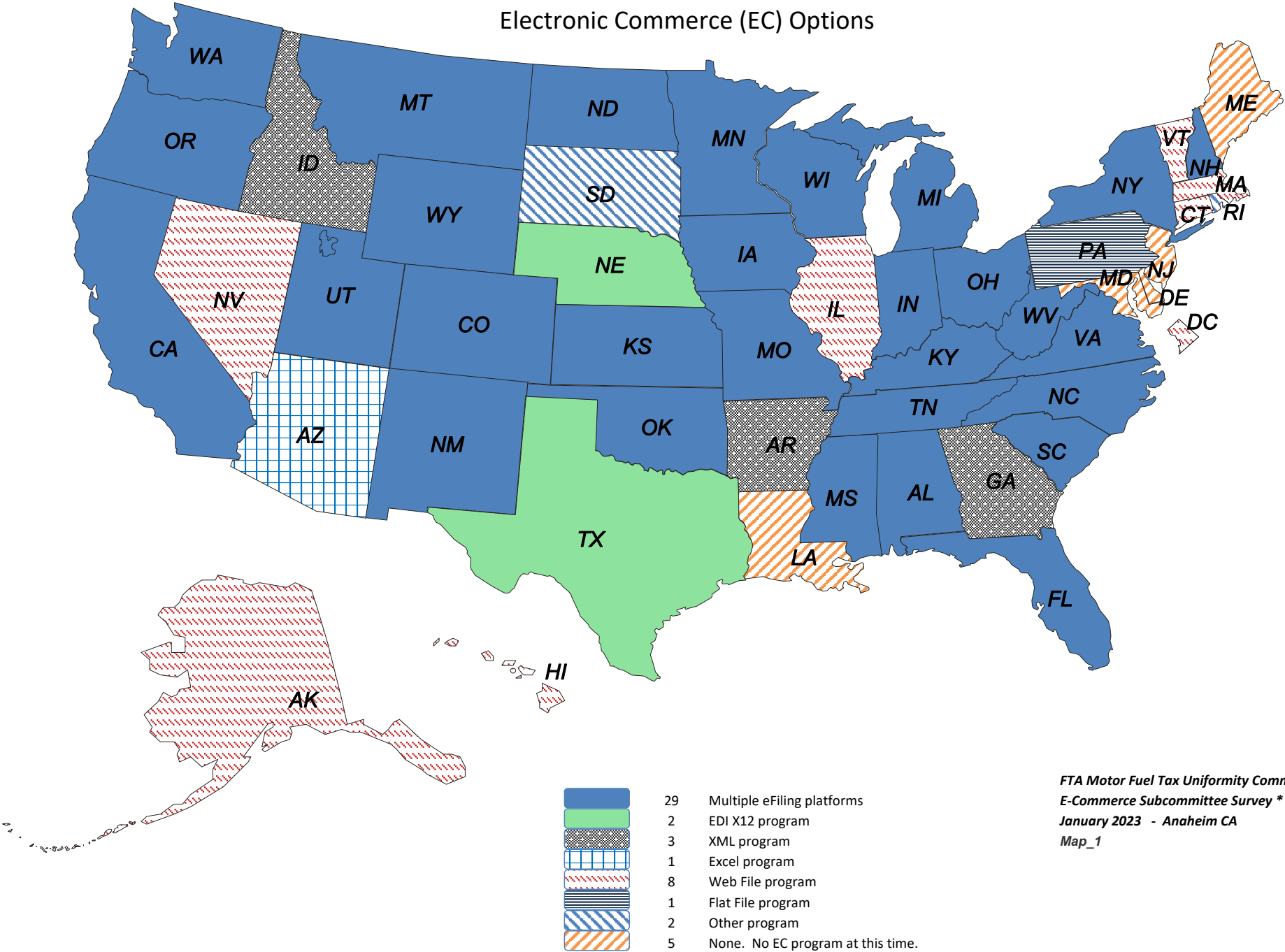
FTA—Motor Fuel Uniformity Section

2023 EC Survey - Map Summary

| Map | Title | Description | Data Source |
|-----|--|--|-------------|
| 1 | Electronic Commerce (EC) Options | Shows the eFiling program format used by each state. A separate table is included to indicate the "Reporting Methods" based on the percentage they are used within each state. | Q1 |
| 2 | Electronic Commerce (EC) Options Percents | Shows the eFiling program format utilized. A separate table is included to indicate the "Reporting Methods" based on the percentage they are used within each state. | Q2 |
| 3 | Mandated Electronic Commerce (EC) Programs | Shows whether eFiling is mandated by each state. The mandate may include thresholds. | Q3 |
| 4 | EC Programs - Planned Changes | Shows if the current eFiling format used by each state is expected to change. A separate table is included to indicate the programs to be added or removed. | Q4 |
| 5 | Timeframe for Planned EC Option Changes | Shows the estimated timeframe for EC program changes. | Q5 |
| 6 | Percent of Tax Forms eFiled | Shows the percentage of the licensees that file electronically using the available EC programs. | Q6 |
| 7 | Paper Return Processing | Shows the method of processing and management of paper returns. | Q7 |
| 8 | Mandatory Electronic Fund Transfers (EFT) | Shows states electronic funds transfer policy for eFiling participants. A separate Table is included to indicate the EFT options available. | Q8 |
| 9 | EFT Payment Options | Shows states electronic funds transfer options for eFiling participants. A separate Table is included to indicate the EFT options available. | Q9 |
| 10 | Receives Export Information from Origin States | Shows states current or future plans for sharing transaction information reported as an export from the state to another state. | Q10 |
| 11 | Receives Export Information from Origin States | Shows states that receive export data from a state where the export was reported. | Q11 |
| 12 | Shares Import Information to Origin States | Shows states current or future plans for sharing transaction information reported as imported from the origin state to their own state. | Q12 |
| 13 | Information Provider Data Validated Against Third Party Data | Shows states currently using or planning to use third party transaction data to validate the reporting of licensees. | Q13 |
| 14 | Uniformity Subcommittee Participation | Shows level of participation in the uniformity subcommittee. | Q14 |
| 15 | FTA Motor Fuel Tax Regions | Shows the states in each region. | NA |

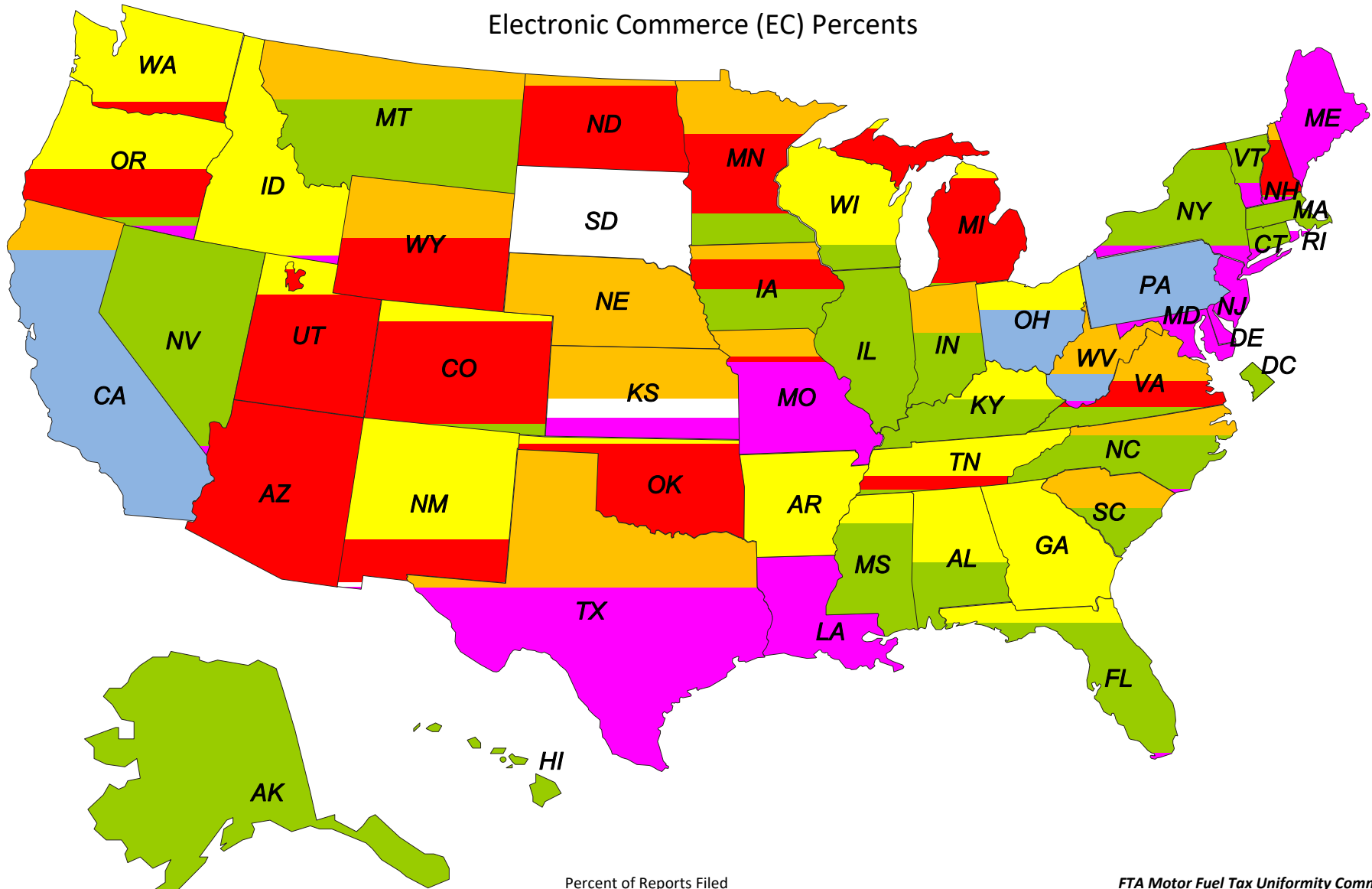
**FTA Motor Fuel Tax Uniformity Committee
E-Commerce Subcommittee Survey * 2023
January 2023 - Anaheim CA
Summary**

Electronic Commerce (EC) Options



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E-Commerce Subcommittee Survey * 2023
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Map_1

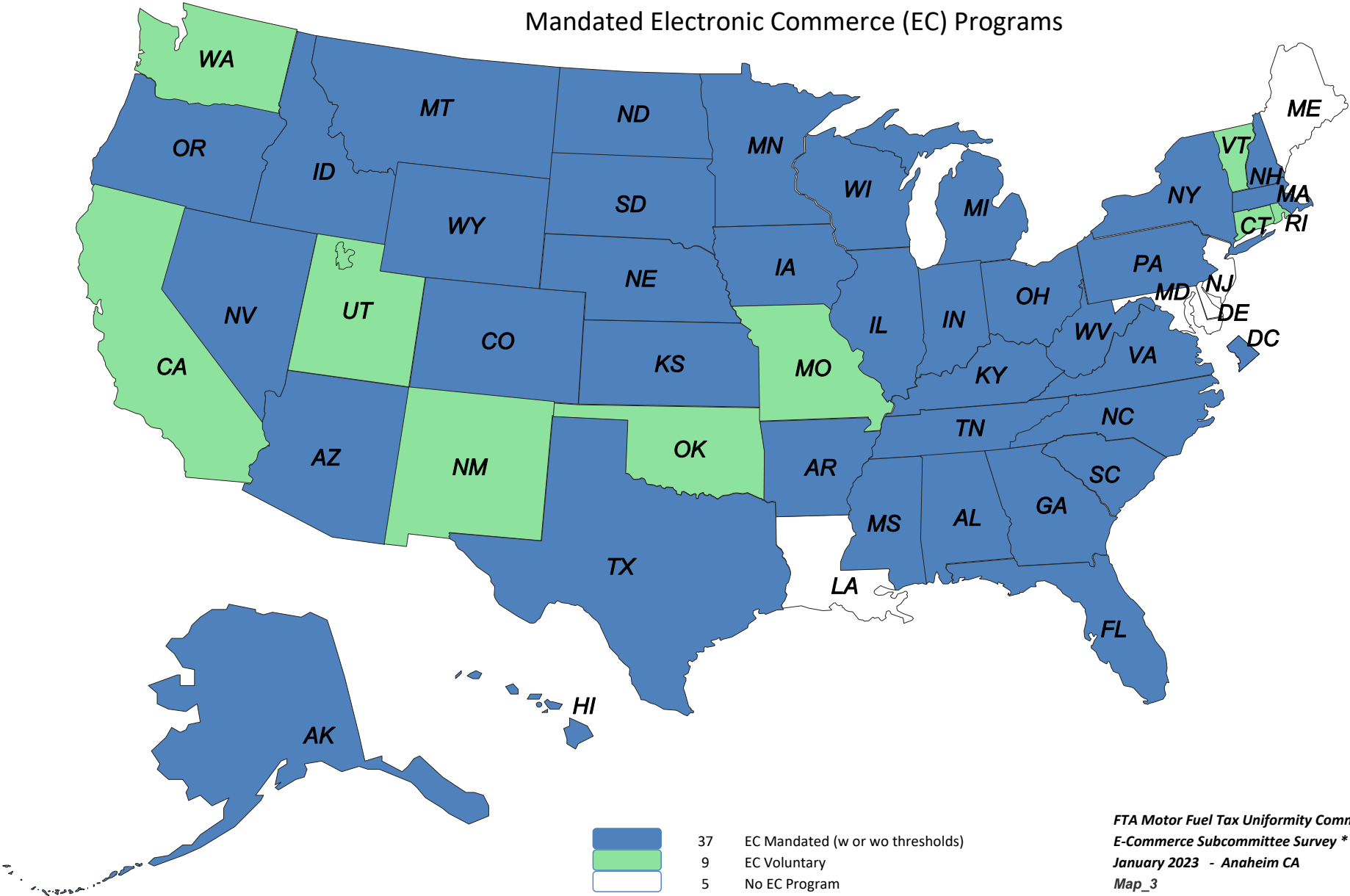
Electronic Commerce (EC) Percents



| Percent of Reports Filed | | |
|--------------------------|-----------|--|
| 16 | EDI X12 | |
| 17 | XML | |
| 17 | Excel | |
| 4 | Flat File | |
| 26 | Web File | |
| 4 | Other | |
| 27 | Paper | |

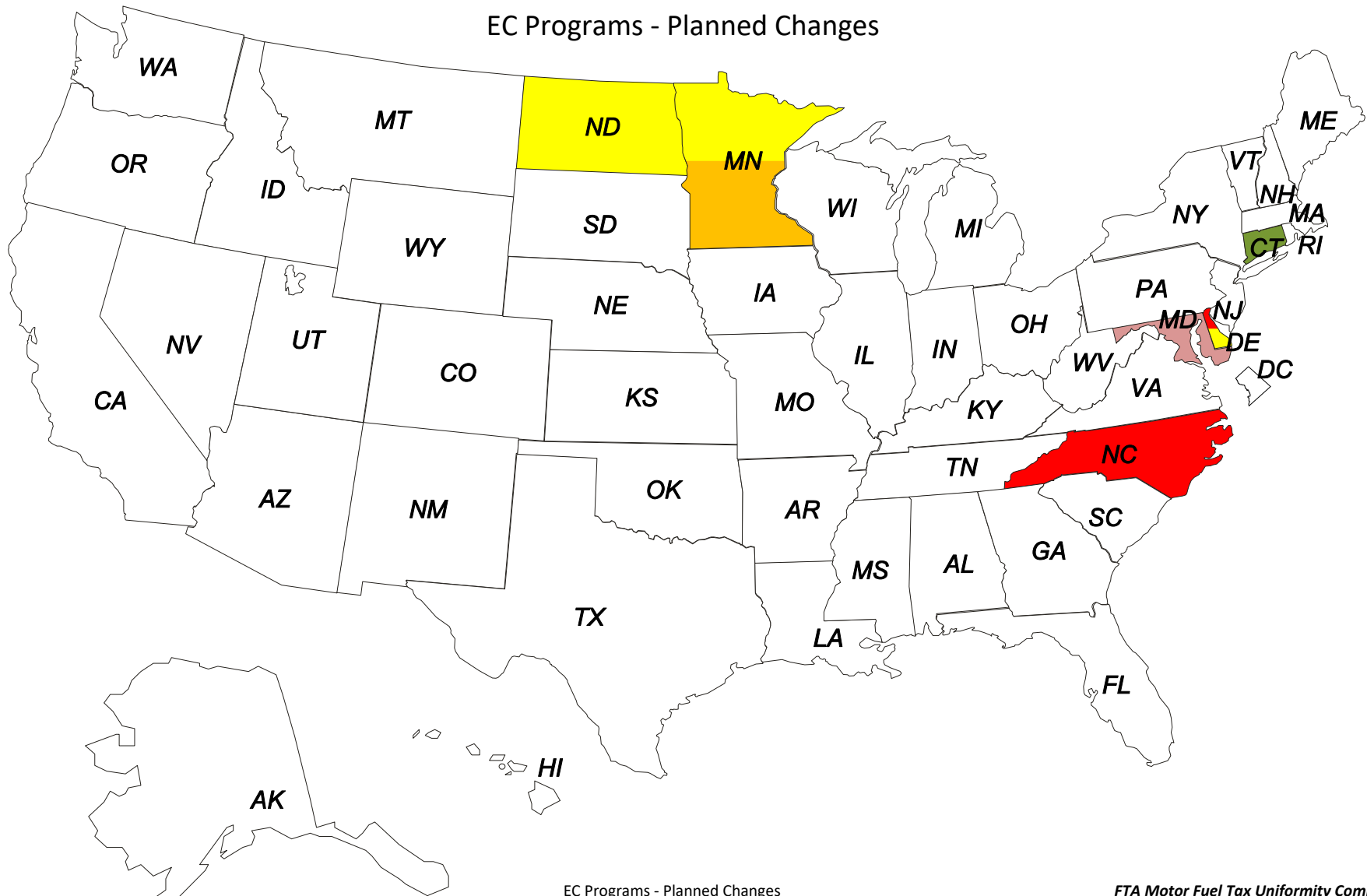
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Map_2

Mandated Electronic Commerce (EC) Programs



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Map_3

EC Programs - Planned Changes

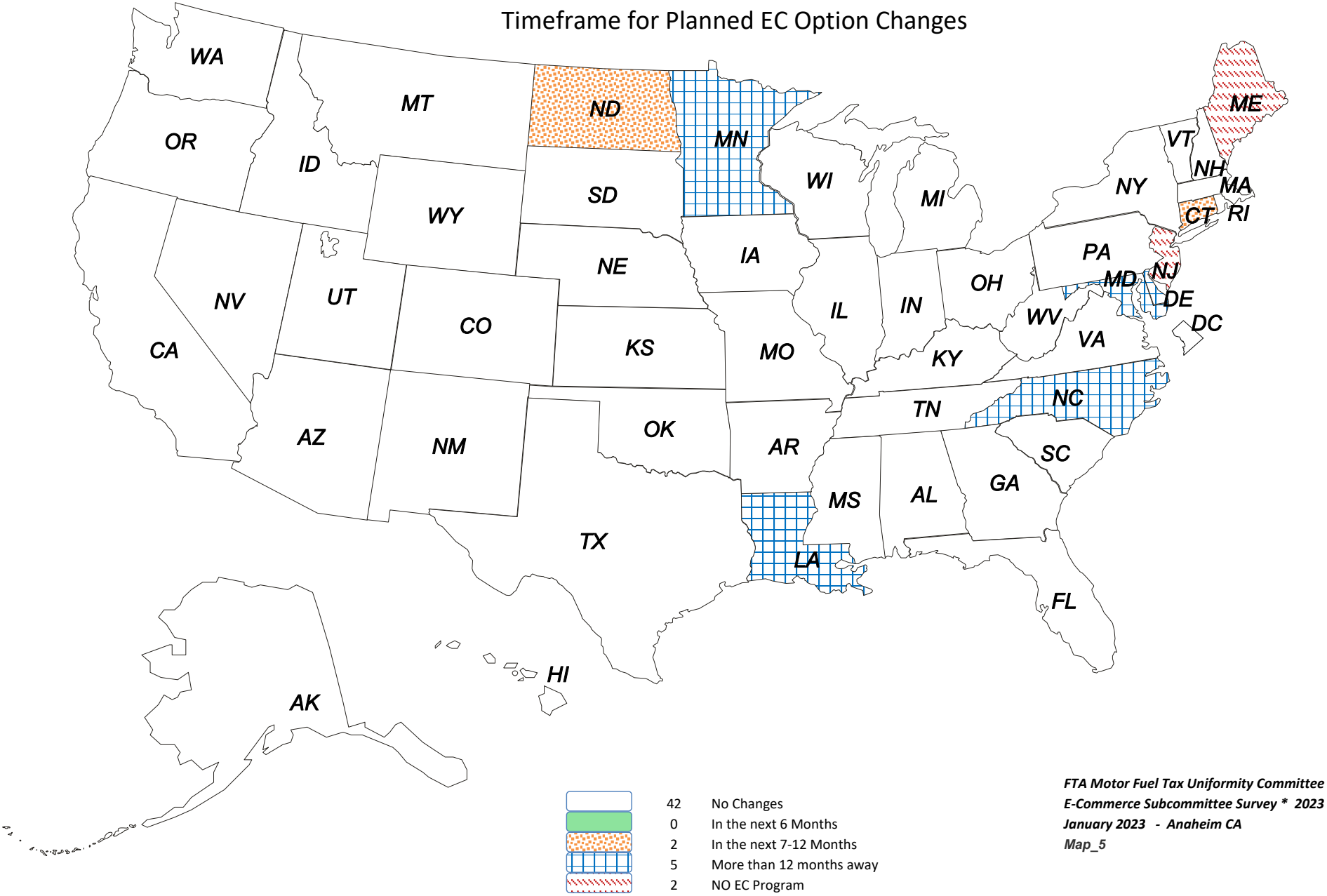


| EC Programs - Planned Changes | | |
|--|---|------------------|
| | 2 | Add-EDI X12 |
| | 3 | Add-XML |
| | 0 | Add-Excel |
| | 0 | Add-Flat File |
| | 0 | Add-Web File |
| | 1 | Add-Other |
| | 0 | Add-Paper |
| | 1 | Remove-X12 |
| | 0 | Remove-XML |
| | 0 | Remove-Excel |
| | 0 | Remove-Flat File |
| | 0 | Remove-Web File |

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Map_4

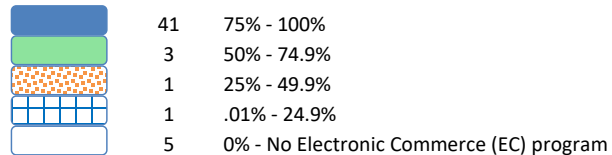
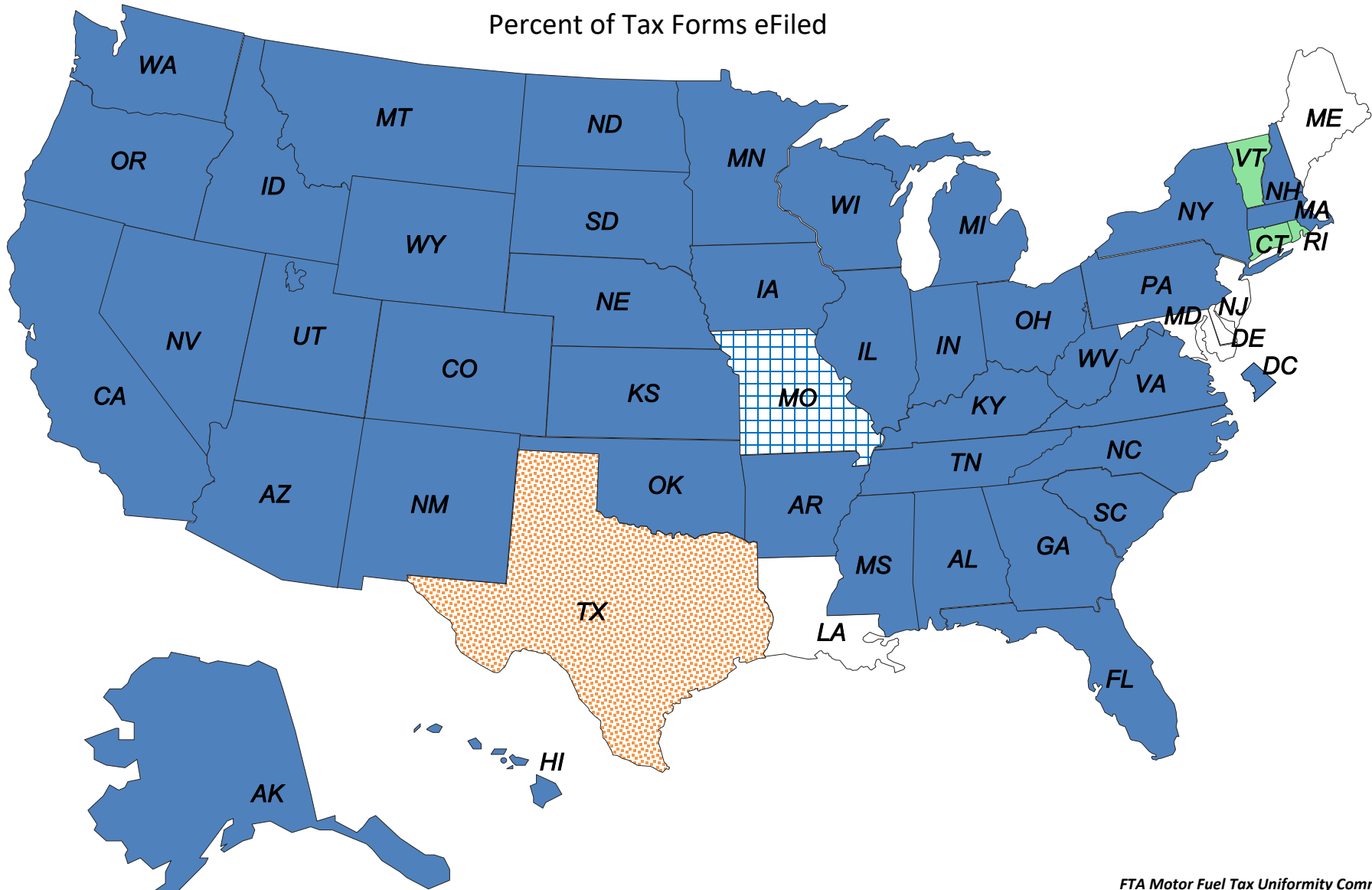
| | | |
|--|----|---------------|
| | 0 | Remove- Other |
| | 1 | RemovePaper |
| | 45 | No Change |

Timeframe for Planned EC Option Changes



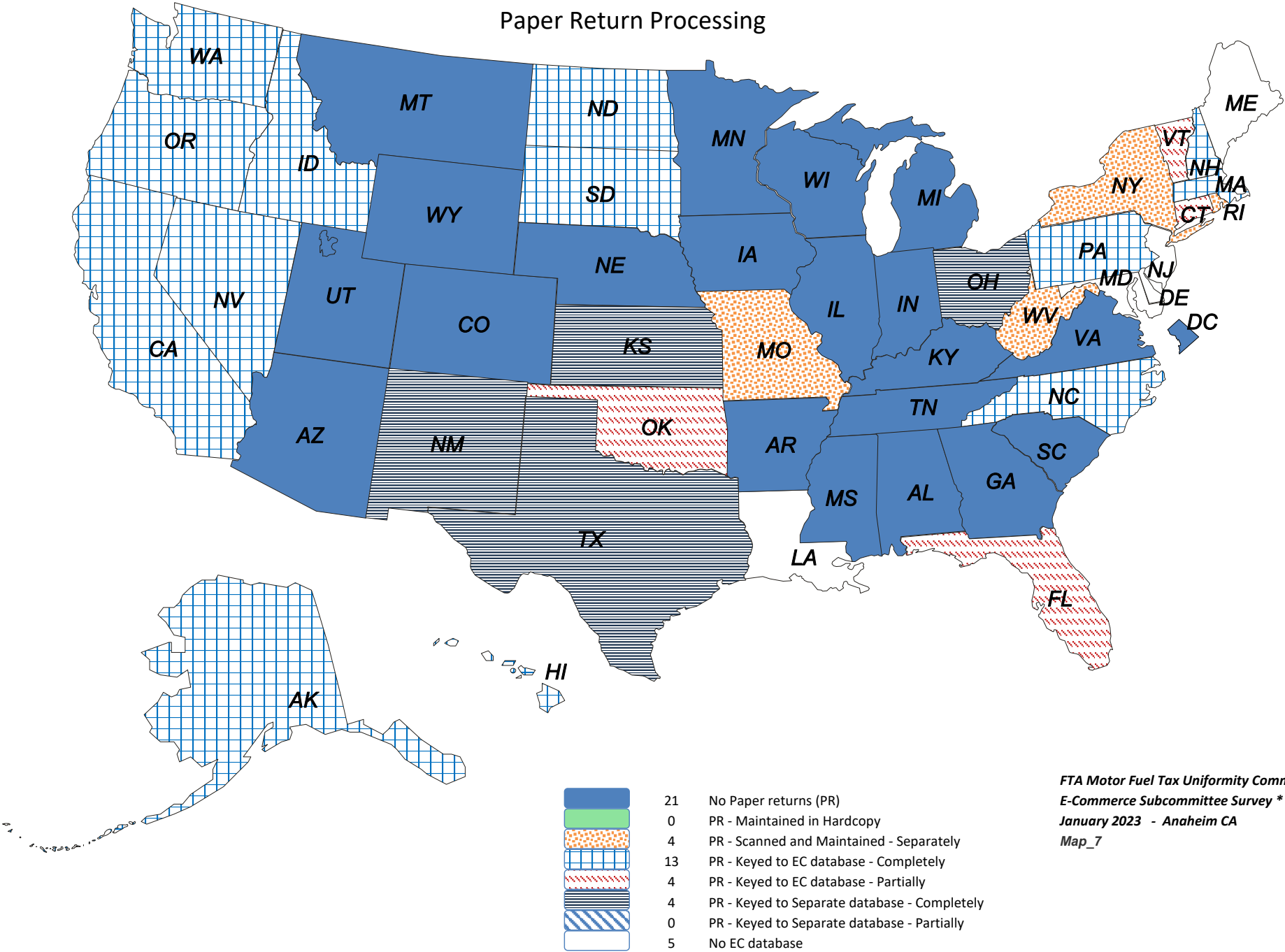
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Map_5

Percent of Tax Forms eFiled



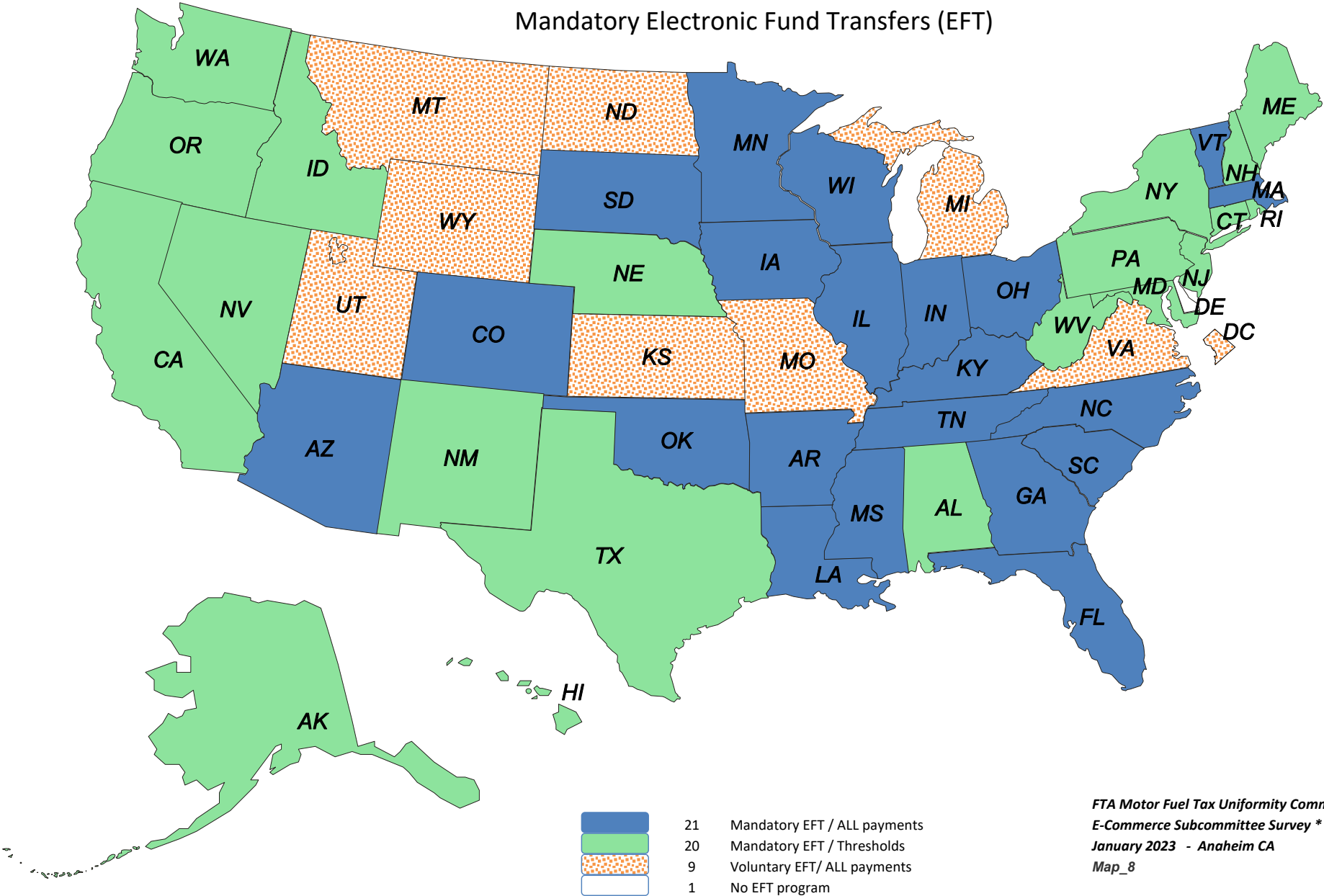
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Map_6

Paper Return Processing



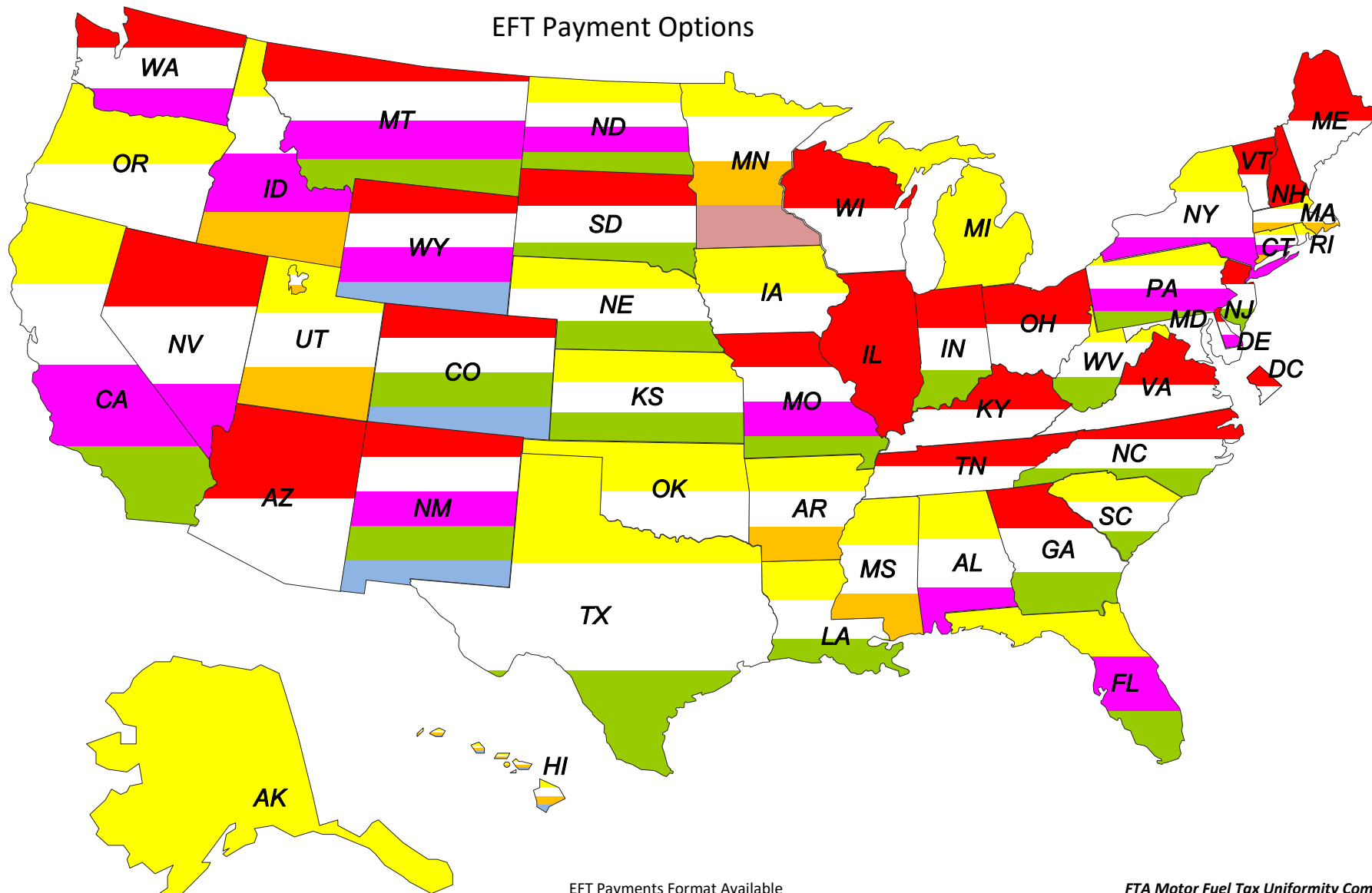
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Map_7









Mandatory Electronic Fund Transfers (EFT)



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Map_8

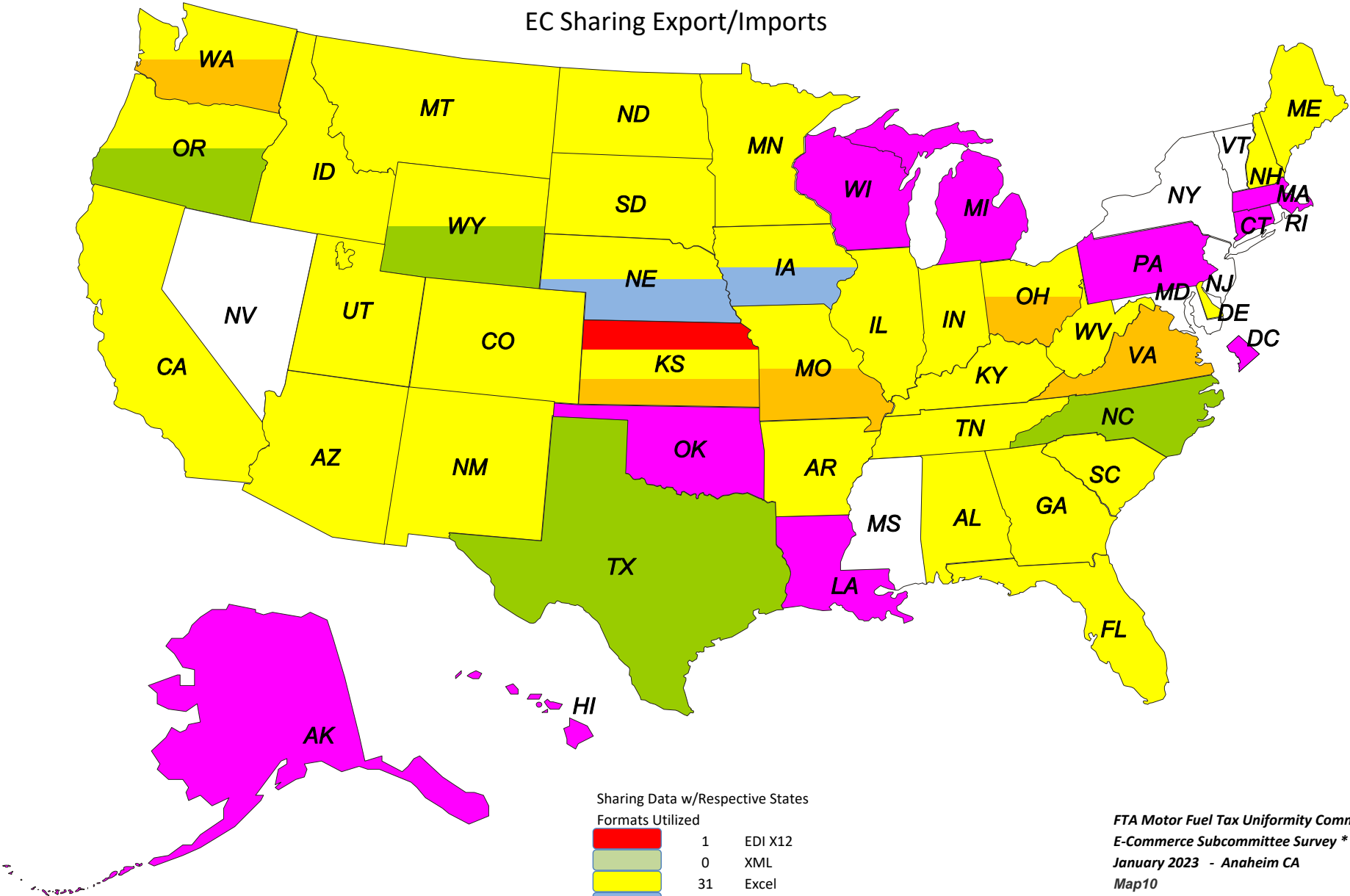
EFT Payment Options



| EFT Payments Format Available | | |
|---|----|-------------------------|
|  | 24 | ACH Debit |
|  | 26 | ACH Debit w/Warehouse |
|  | 46 | ACH Credit |
|  | 15 | Fedwire |
|  | 19 | Credit Card |
|  | 8 | Credit Card w/Warehouse |
|  | 4 | Other |
|  | 1 | Other w/Warehouse |

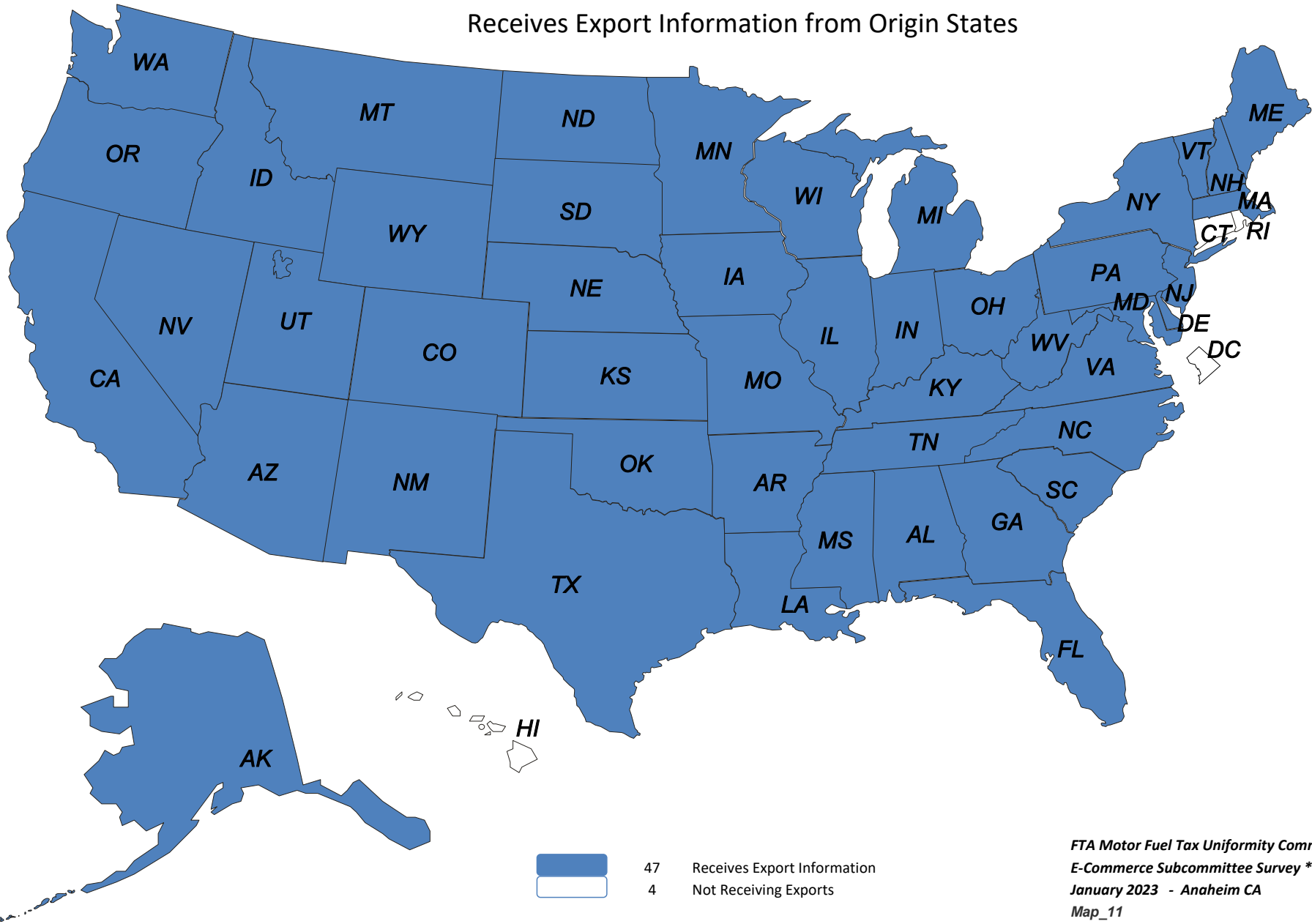
**FTA Motor Fuel Tax Uniformity Committee
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Map_9**

EC Sharing Export/Imports

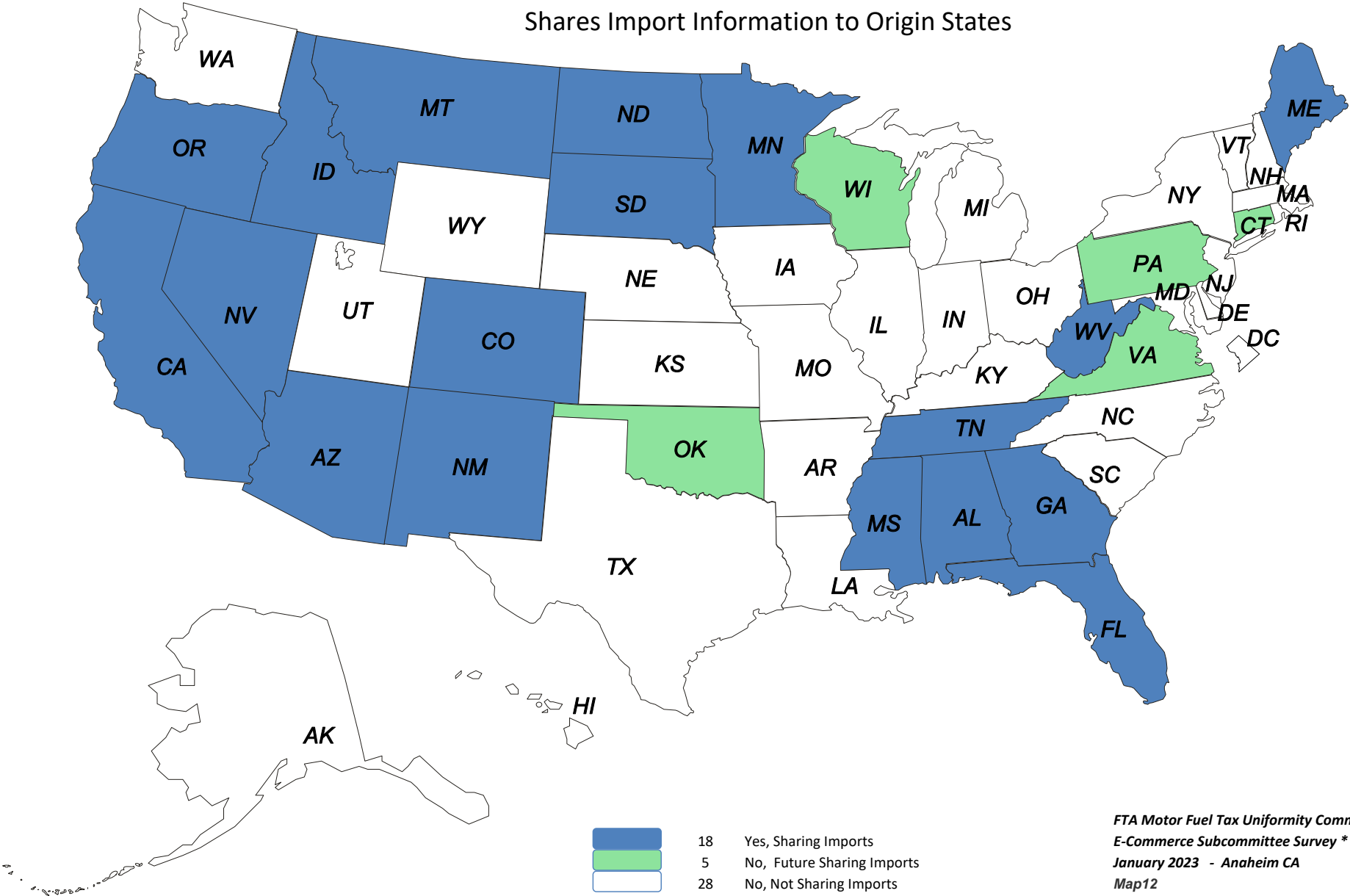


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Map10

Receives Export Information from Origin States

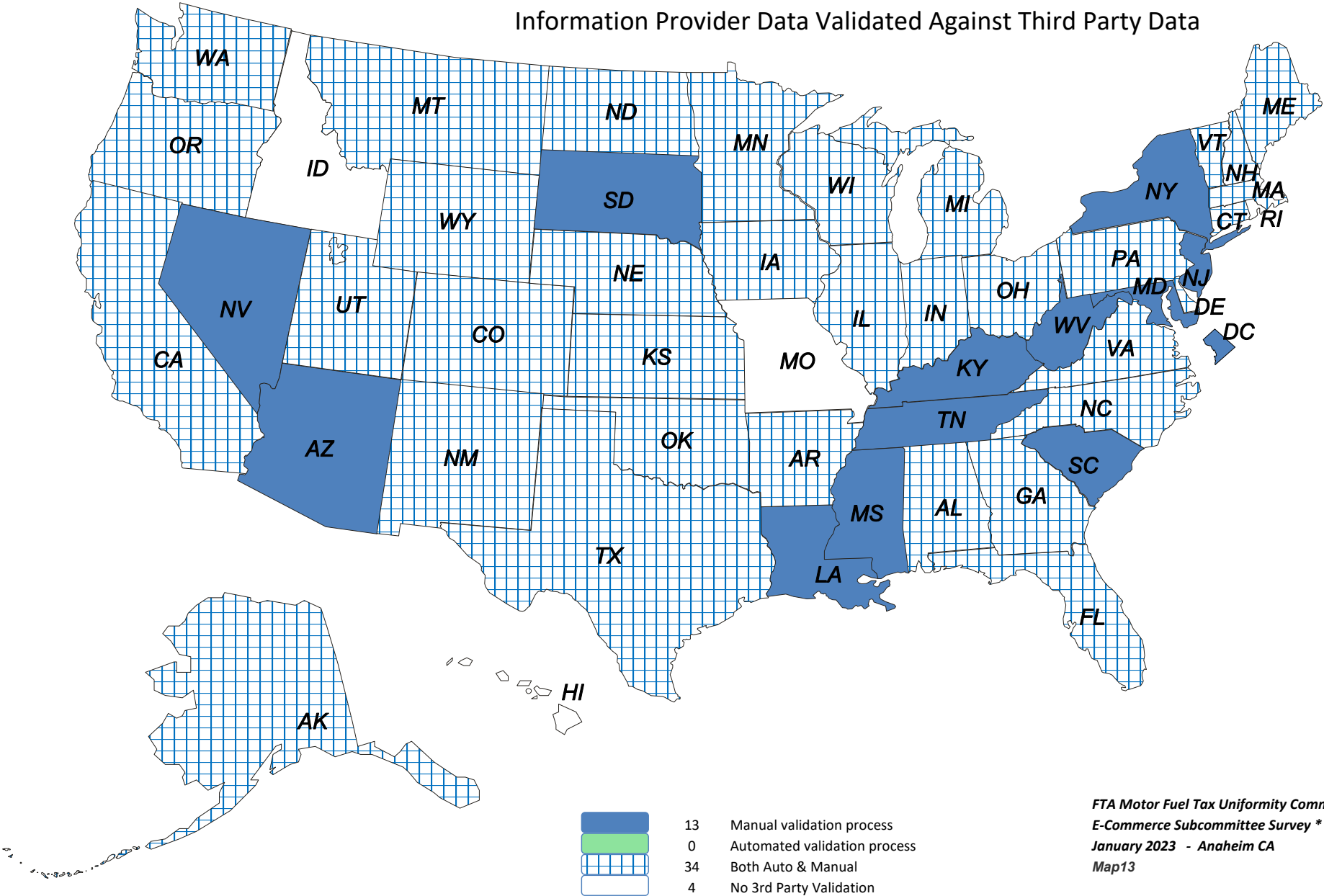


Shares Import Information to Origin States



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Map12

Information Provider Data Validated Against Third Party Data



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Map13

Uniformity Subcommittee Participation

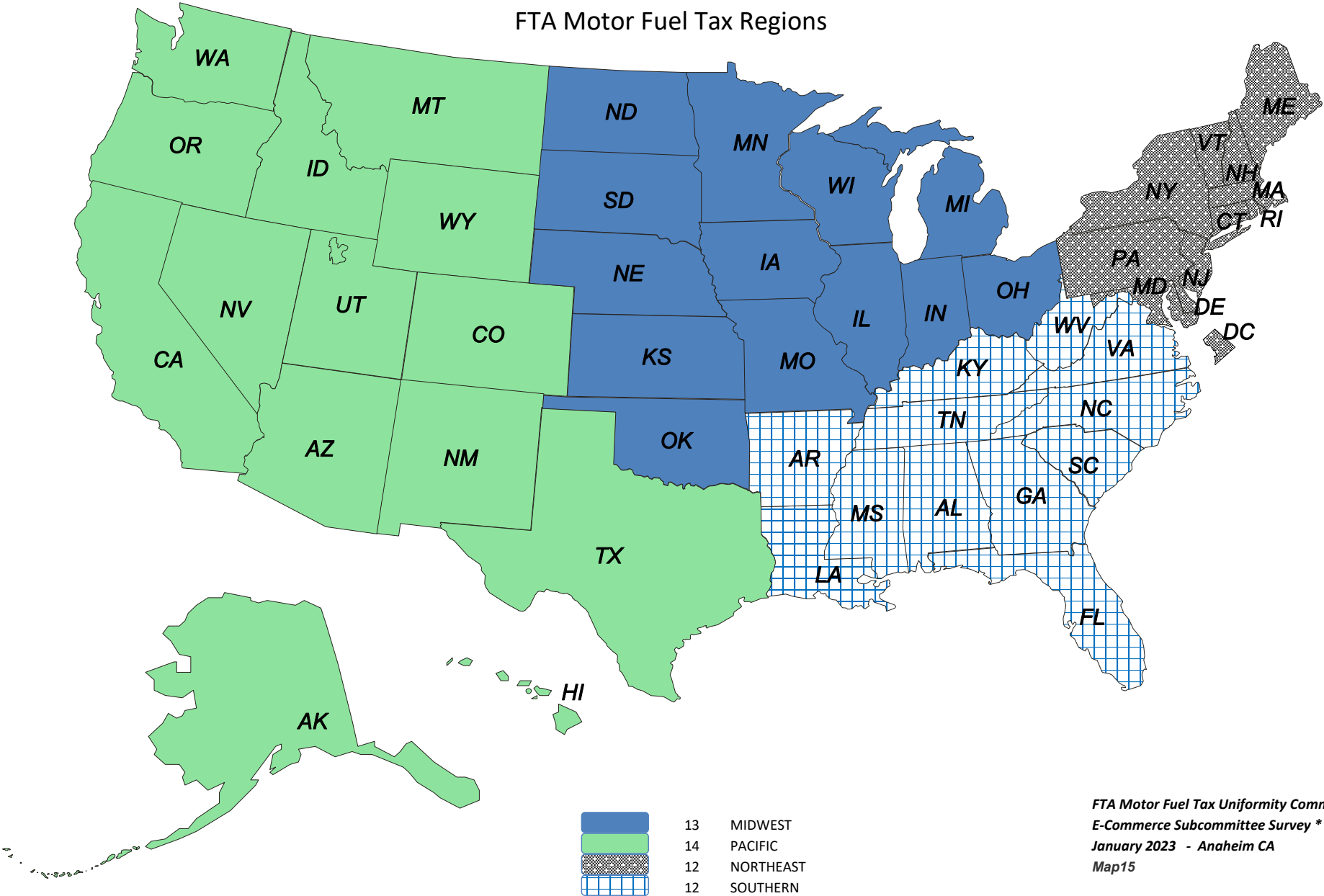
Legend:

- 27 Current member (Blue)
- 16 Plan to participate in the future (Green)
- 8 No plans to participate (White)

FTA Motor Fuel Tax Uniformity Committee
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Map14

Map14

FTA Motor Fuel Tax Regions



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January 2023 - Anaheim CA
Map15

A=Add
R=Remvoe
nc=No Change

[illegible]

Methods

EFT Payments / Export Sharing
Motor Fuel EC Survey
2023

F=FutureSharing
na=No Sharing

| State | STATE NAME |
|-------|----------------------|
| AL | ALABAMA |
| AK | ALASKA |
| AZ | ARIZONA |
| AR | ARKANSAS |
| CA | CALIFORNIA |
| CO | COLORADO |
| CT | CONNECTICUT |
| DE | DELAWARE |
| DC | DISTRICT OF COLUMBIA |
| FL | FLORIDA |
| GA | GEORGIA |
| HI | HAWAII |
| ID | IDAHO |
| IL | ILLINOIS |
| IN | INDIANA |
| IA | IOWA |
| KS | KANSAS |
| KY | KENTUCKY |
| LA | LOUISIANA |
| ME | MAINE |
| MD | MARYLAND |
| MA | MASSACHUSETTS |
| MI | MICHIGAN |
| MN | MINNESOTA |
| MS | MISSISSIPPI |
| MO | MISSOURI |
| MT | MONTANA |
| NE | NEBRASKA |
| NV | NEVADA |
| NH | NEW HAMPSHIRE |
| NJ | NEW JERSEY |
| NM | NEW MEXICO |
| NY | NEW YORK |
| NC | NORTH CAROLINA |
| ND | NORTH DAKOTA |
| OH | OHIO |
| OK | OKLAHOMA |
| OR | OREGON |
| PA | PENNSYLVANIA |
| RI | RHODE ISLAND |
| SC | SOUTH CAROLINA |
| SD | SOUTH DAKOTA |
| TN | TENNESSEE |
| TX | TEXAS |
| UT | UTAH |
| VT | VERMONT |
| VA | VIRGINIA |
| WA | WASHINGTON |
| WV | WEST VIRGINIA |
| WI | WISCONSIN |
| WY | WYOMING |

[illegible]

| Sharing Export Data | | | | | | |
|---------------------|-----|-------|-----------|-------|-------|----|
| EDI X12 | XML | Excel | Flat File | Other | Paper | |
| | | x | | | | F |
| | | x | | | | |
| | | x | | | | |
| | | x | | | | |
| | | x | | | | F |
| | | x | | | | F |
| | | x | | | | F |
| | | x | | | | |
| | | x | | | | |
| | | x | | | | |
| x | | x | x | | x | |
| | | x | | | | F |
| | | x | | | | na |
| | | | | | | F |
| | | x | | | | na |
| | | x | | | x | |
| | | x | x | | | na |
| | | x | | | | na |
| | | x | | | | na |
| | | x | | x | | |
| | | x | | | x | F |
| | | x | | x | | F |
| | | x | | | | na |
| | | x | | | | |
| | | x | | | | |
| | | x | | x | | |
| | | x | | | | na |
| | | | | | x | |
| | | x | | | x | |
| | | x | | | | F |
| | | x | | x | | |
| | | x | | | | |
| | | x | | | | |
| | | x | | | | na |
| | | | | | x | |
| | | x | | | x | |
| | | x | | | | F |
| | | x | | x | | |

FTA Motor Fuel Tax Uniformity Committee
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EFT_Export

Contacts
Motor Fuel EC Survey
2023

| <i>State</i> | <i>STATE NAME</i> | <i>Contact Name</i> | <i>Contact Phone Number</i> | <i>Emails</i> | <i>Agency</i> |
|--------------|----------------------|---------------------|-----------------------------|--|---|
| AL | Alabama | Lee Poe | 334-242-9665 | Lee.Poe@revenue.alabama.gov | Department of Revenue |
| AK | ALASKA | Barry Grafel | 907-269-3952 | barry.grafel@alaska.gov | Department of Revenue , Tax Division |
| AZ | ARIZONA | Babette Jensen | 602-712-4390 | bjensen@azdot.gov | Arizona Department of Transportation |
| AR | ARKANSAS | Tanya Davis | 501-682-4800 | Tanya.Davis@dfa.arkansas.gov | Arkansas Department of Finance and Administration |
| CA | CALIFORNIA | Mike Hanson | 916-324-2301 | michael.hanson@cdtfa.ca.gov | California Department of Tax and Fee Administration |
| CO | COLORADO | Anthony Muller | 303-205-8216 | anthony.muller@state.co.us | Colorado Department of Revenue |
| CT | CONNECTICUT | Michael Romeo | 860-541-4567 | l.michael.romeo@po.state.ct.us | Department of Revenue Services |
| DE | DELAWARE | Deborah Phillips | 302-744-2710 | Debbie.Phillips@delaware.gov | DeIDOT |
| DC | DISTRICT OF COLUMBIA | Sherri Weithers | 202-442-6602 | sherri.weithers@dc.gov | DC Office of Tax & Revenue |
| FL | FLORIDA | Michael Tay | 850-717-7342 | Michael.Tay@floridarevenue.com | Department of Revenue |
| GA | GEORGIA | Monique Williams | 404-417-2447 | monique.williams2@dor.ga.gov | Georgia Department of Revenue |
| HI | HAWAII | Kathy Nii | 808-587-1577 | tax.technical.section@hawaii.gov | Hawaii Department of Taxation |
| ID | IDAHO | Elena Gonzalez | 208-334-7855 | elena.gonzalez@tax.idaho.gov | Idaho State Tax Commission |
| IL | ILLINOIS | Tina Whitehead | 217-782-4187 | Christina.Whitehead@Illinois.gov | Department of Revenue |
| IN | INDIANA | Iona Horn-Hallstrom | 317-615-2704 | ihallstrom@dor.IN.gov | Department of Revenue |
| IA | IOWA | Scott Fitzgerald | 515-281-5884 | scott.fitzgerald@iowa.gov | Department of Revenue |
| KS | KANSAS | Edie Martin | 785-296-5327 | edie.martin@ks.gov | Kansas Department of Revenue |
| KY | KENTUCKY | Kimberly Hensley | 502-782-1644 | KimberlyF.Hensley@ky.gov | Department of Revenue |
| LA | LOUISIANA | Shirley Bonaccorso | 225-219-2780 | shirley.bonaccorso@la.gov | Louisiana Department of Revenue |
| ME | MAINE | Thomas Wood | 207-624-9648 | thomas.k.wood@maine.gov | Dept of Admin & Financial Services/ ME Revenue Services |
| MD | MARYLAND | Chuck Ulm | 410-260-7278 | culm@marylandtaxes.gov | Comptroller of Maryland |
| MA | MASSACHUSETTS | Cynthia Burns | 413-452-3904 | burnsc@dor.state.ma.us | Department of Revenue |
| MI | MICHIGAN | Scott Horton | 517-636-4490 | hortonc4@michigan.gov | Michigan Department of Treasury |
| MN | MINNESOTA | Jeremy Neeck | 651-556-4728 | jeremy.neeck@state.mn.us | Department of Revenue |
| MS | MISSISSIPPI | Danielle Hughes | 601-923-7153 | danielle.hughes@dor.ms.gov | Mississippi Department of Revenue |
| MO | MISSOURI | Casandra Willis | 573-751-3804 | casandra.willis@dor.mo.gov | Department of Revenue |
| MT | MONTANA | Vanessa Olson | 406-444-0806 | volson@mt.gov | Department of Transportation |
| NE | NEBRASKA | Marcia Leichner | 402-595-2013 | marcia.leichner@nebraska.gov | Revenue |
| NV | NEVADA | Karen Stoll | 775-684-4610 | kstoll@dmv.nv.gov | Department of Motor Vehicles - Motor Carrier Division |
| NH | NEW HAMPSHIRE | Karen Colby | 603-223-8063 | karen.e.colby@dos.nh.gov | Department of Safety, Road Toll Bureau |
| NJ | NEW JERSEY | Miriam Jones | 609-777-4074 | miriam.jones@treas.nj.gov | New Jersey Division of Taxation |
| NM | NEW MEXICO | Laura Lujan | 505-231-6175 | laura.lujan1@state.nm.us | Taxation and Revenue Department |
| NY | NEW YORK | Andrew Garrigan | 518-530-4417 | Andrew.Garrigan@tax.ny.gov | NYS Taxation and Finance |
| NC | NORTH CAROLINA | Isa Momoh | 919-707-7531 | isa.momoh@ncdor.gov | NCDOR - Excise Tax Division |
| ND | NORTH DAKOTA | Amanda Filipek | 701-328-2739 | afilipek@nd.gov | Office of State Tax Commission |
| OH | OHIO | Catherine DeRose | 614-644-5714 | Catherine.DeRose@tax.state.oh.us | Department of Taxation |
| OK | OKLAHOMA | Christy Dixon | 405-522-4197 | cdixon@tax.ok.gov | Oklahoma Tax Commission |
| OR | OREGON | Douglas Kleebe | 503-378-5773 | douglas.j.kleebe@odot.state.or.us | Oregon Department of Transportation |
| PA | PENNSYLVANIA | Stephen Wisyanski | 717-772-4820 | swisyanski@pa.gov | Department of Revenue |
| RI | RHODE ISLAND | Theriza Iafrate | 401-574-8934 | Theriza.Iafrate@tax.ri.gov | Estate & Excise Tax Sections |
| SC | SOUTH CAROLINA | Isabelle Wise | 803-896-1769 | isabelle.singleterwise@dor.sc.gov | SC Department of Revenue |
| SD | SOUTH DAKOTA | Shauna Anker | 605-367-5800 | sdmotorfuel@state.sd.us | Department of Revenue |
| TN | TENNESSEE | Rodney Pendley | 615-532-6124 | rodnev.pendley@tn.gov | Tennessee Department of Revenue |
| TX | TEXAS | Julian "JD" Daniels | 512-475-0440 | julian.daniels@cpa.texas.gov | Texas Comptroller of Public Accounts |
| UT | UTAH | John Manning | 801-297-4678 | jmanning@utah.gov | Utah State Tax Commission |
| VT | VERMONT | Diane Coles | 802-595-6206 | Diane.Coles@vermont.gov | Department of Motor Vehicles |
| VA | VIRGINIA | Tammy West | 804-367-0883 | tammy.west@dmv.virginia.gov | Department of Motor Vehicles |
| WA | WASHINGTON | Debbie Sanders | 360-664-1481 | dsanders@dol.wa.gov | Department of Licensing |
| WV | WEST VIRGINIA | Catherine Mitchell | 304-558-8618 | catherine.l.mitchell@wv.gov | WV State Tax Department |
| WI | WISCONSIN | Sue Ann Nelson | 608-261-8985 | sue.nelson@wisconsin.gov | Wisconsin Department of Revenue |
| WY | WYOMING | Kimberly Peters | 307-777-3926 | kimberly.peters@wyo.gov | Wyoming Department of Transportation |

Motor Fuel E-Commerce Survey – 2022

1. Does your state have an Electronic Commerce (EC) Program?

(Enter number to best answer)

1. Multiple eFiling platforms
2. EDI X12 program
3. XML program
4. Excel program
5. Web File
6. Flat File program
7. Other program
8. None. No EC program at this time.

Describe "Other":

2. What percent of filers use each available filing option? (Best Estimates Allowed)

(Enter % in each available format. Leave formats that do not apply to your state blank.)

% Using Program

EDI X12
XML
EXCEL
WebFile

Flat File
Other
Paper

Total % (check value)

Describe "Other":

3. Is the Electronic Commerce (EC) program mandated for your state?

(Enter number to best answer)

1. EC Mandated (with or without thresholds)
2. EC Voluntary
3. No EC program

4. Are there plans to add or remove options to your states' current Electronic Commerce (EC) program? (Enter X into applicable cells.)

Do not include plans that do not have a tentative implementation schedule

(Leave Blank if it is not applicable)

| | Add | Remove |
|-----------|----------------------|----------------------|
| EDI X12 | <input type="text"/> | <input type="text"/> |
| _XML | <input type="text"/> | <input type="text"/> |
| Excel | <input type="text"/> | <input type="text"/> |
| Web File | <input type="text"/> | <input type="text"/> |
| Flat File | <input type="text"/> | <input type="text"/> |
| Other | <input type="text"/> | <input type="text"/> |
| Paper | <input type="text"/> | <input type="text"/> |

Describe "Other Plans":

(Enter X in All Applicable Programs)

5. When does your state plan to implement the changes to the Electronic Commerce (EC) program?

(Enter number to best answer)

1. No Changes
2. In the next 6 Months
3. In the next 7-12 Months
4. More than 12 months away
5. No EC program

6. What percentage of your state's motor fuels licensees file returns electronically?

(Enter number to best answer)

1. 75% - 100%
2. 50% - 74.9%
3. 25% - 49.9%
4. .01% - 24.9%
5. 0% - No Electronic Commerce (EC) Program

7. How does your state handle paper returns with your Electronic Commerce (EC) database?

(Enter number to best answer)

1. No Paper returns
2. Paper returns are maintained in hardcopy
3. Paper returns are scanned and maintained separately
4. Paper returns are entered into the EC database - Completely
5. Paper returns are entered into the EC database - Partially
6. Paper returns are entered into a separate database - Completely
7. Paper returns are entered into a separate database - Partially
8. No EC database

8. What type of electronic funds transfer (EFT) payment program does your state have for Motor Fuels?

(Enter number to best answer)

1. Mandatory EFT program for ALL payments
2. Mandatory EFT program at certain thresholds
3. Voluntary EFT program for ALL payments
4. No EFT program

9. What EFT Programs are available and does your state allow the warehousing of payments? (Enter X for available)

(Leave Blank if No EFT Program)

| | ACH Debit | ACH Credit | Fedwire | Credit Card | Other |
|----------------------|----------------------|----------------------------------|----------------------------------|----------------------|----------------------|
| Electronic Payments: | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| Warehouse Payment: | <input type="text"/> | <input type="text" value="N/A"/> | <input type="text" value="N/A"/> | <input type="text"/> | <input type="text"/> |

Note: Warehousing allows for submitting payment for later settlement date

(Enter X in All Available Programs)

10. Does your state send Export schedule data to other states and jurisdictions? Select all that apply.

| EDI X12 | XML | Excel | Flat File | Other | Paper |
|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |

(Leave blank if no reports are sent)

If None are sent - Plan to send reports in the future

(Enter X in All Applicable)

11. Does your state receive Export schedule data where your state is the destination from other states?

(Enter number to best answer)

1. Yes, receiving Export schedule data
2. No, not receiving Export schedule data

12. Does your state send Import schedule data to the origin state?

(Enter number to best answer)

1. Yes, sending Import schedule data
2. No, but plan to send Import schedule data
3. No, do not send import schedule data

13. How does your state currently validate "information provider" reporting via third party data? (E.g. cross checking, cross matching, discrepancy identification, etc.) (Information provider = taxpayer, terminal operator, carrier or other person required to report.)

(E.g. automated cross checking, cross matching, discrepancy identification, etc.)

(Enter number to best answer)

1. Manual validation process
2. Automated validation process
3. Both manual and automated steps in process
4. No Third Party Validation

To strive towards uniform motor fuels electronic filing and successful programs, the FTA Uniformity Subcommittees encourages government and industry to work together. The Uniformity Subcommittees look at additional solutions for stimulating electronic filing and electronic commerce with State and Federal tax agencies. The Uniformity Subcommittees also assist state tax agencies in developing and sharing best practices and uniform preferred methodologies.

14. What is your state's relationship to the FTA motor fuels Uniformity Subcommittees?

(Enter number to best answer)

1. Current member
2. Plan to participate in the future
3. No plans to participate