**NATIONAL CHAIR MESSAGE**

**TRACY HALUBKA**

Happy 2022!

I hope your holiday season was joyful and spent with your favorite people.

According to my timesheet, February 2nd, 2020, was the day I flew home from the FTA Uniformity meeting held in Myrtle Beach South Carolina. Who would have ever thought that it would be two years before we would all be together again? But here we are, ready and willing to take care of whatever business comes our way.

Much has changed, yet much has stayed the same. There are new faces (WELCOME), new terminology (TRUCK PLATOONING?), and new ideas on the horizon. What has not changed are the long-lasting friendships established here along with the challenges of funding roads. You can bet that this group will work together to get the job done. Working together is what Uniformity is all about.

Consider joining a Uniformity Committee if you have not done so already. You will be working hand in hand with fuel tax experts from both industry and government molding the transportation systems of the future. The relationship of industry and government that we share here is truly remarkable.

Please feel free to contact me with any suggestions.

See you soon at an FTA meeting!

Tracy Halubka

[thalubka@mt.gov](mailto:thalubka@mt.gov).

**NATIONAL VICE-CHAIR MESSAGE**

**JEREMY NEECK**

Hello FTA Family,

Happy New Year and a prosperous 2022!

As I sit down to write this article I have been reminiscing back to when, “life was normal.” I think about the freedom we had to travel and meet face to face, with no worries of contracting a horrible virus. As the times have changed and we must find new ways to continue our goals and work as a group to achieve our goal of uniformity with motor fuel tax administration. I want to thank Cindy and Terri Steenblock for again setting up virtual meetings so we could still meet and interact with each other. I am hopeful 2022 will be a breakthrough year where we can find a cure and end to the pandemic, allowing states and companies to lift travel restrictions and offer employees to again attend in person meetings.

I was asked the other day by a colleague from another tax type what the benefits of uniformity and attending FTA Motor Fuel Tax meetings? I told them we are probably one of the most unique groups where we can bring tax preparers from industry and state regulators and put them in a room, discuss our concerns and issues and then collaboratively come up with a solution that can meet the needs of all parties involved. We are also able to build relationships with all the members so when we do need help or need questions answered we have a wonderful network of cohorts to rely on to get our answers.

I would like to recognize everyone that has stepped up and taken a leadership role with our group from our Uniformity Co-Chairs to the Subcommittee Co-Chairs. Without you we would not be able to continue doing the good work that we do. I would like to also thank all of you that attend our meetings and take time away from your families to attend these meetings (when we do have them) and make them educational and beneficial. Without attendance and input from each one of you we could not be where we are today. Lastly, I would like to thank Tracy Halubka for being our FTA National Chair for the last couple of years. I would bet when she was elected, she never dreamed of a pandemic hitting our country and all the changes that have taken place. Tracy has continued to serve and lead us with great dedication and perseverance that is second to none.

Thank you,

Jeremy Neeck

[jeremy.neeck@state.mn.us](mailto:jeremy.neeck@state.mn.us).

**UNIFORMITY COMMITTEE MESSAGE**

**STATE CO-CHAIR**

**EDIE MARTIN**

Happy New Year! I hope you enjoyed the Holidays! I’m happy to say goodbye to 2021!

We continue adapting to the challenges we face as a result of the pandemic. While many of us are still working from home, or a hybrid of home office and work office, this does make me wonder what the future looks like. Will we continue to work remotely? Will additional electronic processes and initiatives be implemented? How will budget deficits or receipt overages be handled? What are your experiences related to vacant positions and hiring? Are you seeing more retirements? These are just a few questions that come to mind that will need further consideration.

Our first face to face meeting is upon us! I look forward to seeing everyone and continuing our work initiatives, collaboration and networking in 2022! If you have ideas for presentations or other topics for discussion at future meetings, please contact me! Thank You and Take Care!

If I can be of assistance, my contact information is as follows: edie.martin@ks.gov or (785) 296-5327.

**UNIFORMITY COMMITTEE**

**INDUSTRY CO-CHAIR MESSAGE**

**Rae Takai**

Greetings and Happy New Year to all you tax enthusiasts!

I welcome you into the new year, as your newly appointed Uniformity Committee Industry Co-Chair, ascending from my prior role as the long-standing Compliance Industry Co-Chair. Scott Louie (Chevron) elected to retire mid-2021 leaving the Industry Co-Chair vacant. David Hernandez, a Senior Tax Manager at Valero Energy Corporation was named as the successor Compliance Industry Co-Chair.

I would be remiss as both a friend and colleague, if I did not express my sincere gratitude for having the good fortune of knowing and working with Scott Louie all these years! I am grateful to Scott for his willingness to share what he knows about our business and the importance of proper tax planning; I am a grateful recipient of Scott’s love of food and drink; but mostly, I am grateful even though Scott is retired, our paths will cross again soon!

I’ve been an Indirect Tax practitioner with combined years of service at Texaco, Shell and currently as the Indirect Tax Manager at Motiva Enterprises LLC. Over the course of my many years, I found these three key ingredients. In my recipe of a successful and happy tax career: relationships, appreciation, and humility. I’m

counting on this recipe to successfully serve you in my new role as your Uniformity Committee Industry Co-Chair.

A couple of hot topics we’ll be working the next couple of months:

* The Federal Superfund reinstatement, effective 1 July 2022
* Proposed Florida gas tax holiday

I look forward to seeing and meeting everyone this year! I’d also like to encourage you to feel free to reach out to me with your hot topics or even to just catch-up!

Stay safe in the New Year!

Cheers,

Rae Takai

Office: 713.751.3787

Cell: 713.516.4307

Email: [Rae.Takai@Motiva.com](mailto:Rae.Takai@Motiva.com)

**UNIFORMITY COMMITTEE**

The FTA Motor Fuel Tax Section Uniformity Subcommittees held its second Webinar due to Covid19 on September 16-17, 2020. Edie Martin (KS) Uniformity State Chair and Scott Louie (Chevron) Uniformity Industry Chair called the meeting to order by welcoming everyone to the Webinar.

**Presentations**

Loretta Terranella with DTN Energy gave a presentation on Electronic Bill of Ladings.

Stephen Wisyanski, State of Pennsylvania gave a

presentation on Electricity, as Vehicle Fuel in Pennsylvania

### Subcommittee Reports

**Subcommittee Reports**

The Forms Management and Communication & Coordination Subcommittees meetings were on September 16, 2020 and the Compliance and Electronic Commerce Subcommittees were on September 17, 2020.

The **Compliance Subcommittee**

Patrick Andrews (Virginia) and Rae Takai (Motiva) reported there were 121 in attendance. The committee discussed:

**Minutes from the June 11, 2020 virtual** **meeting** were reviewed and approved

**Training Schedule**

* Due to COVID-19, the training schedule for the balance of 2020 has been cancelled

**Dyed Diesel Stats/Issues –** Jeremy Neeck (State of Minnesota)

* Discussed Q2 2020 violations; due to COVID-19 numbers are down, most are working from home with little to no field work happening
* Discussion of whether a pandemic did or didn’t constitute waiver of the dyed diesel requirements - an early internet rumor appeared to be the source of confusion
* Don Williams (ID) shared Senate Bill, S1379 (2020), adopted an on-road dyed diesel

inspection program.  The highlights are:

1. A six-month education period began July 1, 2020.
2. Inspections can begin on January 1, 2021.
3. Inspections are as a secondary violation by the state police or at fixed and mobile ports of entry by the transportation department.
4. Photographic evidence will support the violation.

The link to the bill, amendments, and statement of purpose: [https://legislature.idaho.gov/sessioninfo/2020/legislation/S1379/](https://nam10.safelinks.protection.outlook.com/?url=https%3A%2F%2Flegislature.idaho.gov%2Fsessioninfo%2F2020%2Flegislation%2FS1379%2F&data=01%7C01%7CRae.Takai%40motiva.com%7Cd64a9b4f901544ac281608d86a01f729%7C8d2a2695fb6a41219f5cba2eecf6cb50%7C0&sdata=6N9sm0LRyhjIzbyMv3Swhht4owScZVno6KZbnkuqWEQ%3D&reserved=0)

**Round Table Discussions**

**State Outlook**

* 22 States shared their latest updates; AL, AZ, CA, FL, GA, ID, IL, IA, KS, LA, MD, MN, MT, NE, NV, NH, NJ, NM, NC, ND, SD, WI – due to time constraints, some states on the Webinar may not have had time to provide their update
* The following common themes:
  + Most continue to work from home
  + Gas revenues down, diesel stable
  + Limited field audits, most are conducted using electronic records

**Industry Outlook**

* LA bulk transactions with a non-supplier
* VA Wholesale Sales Tax
* IRS registrations slow turnaround
* IRS notices not cleared in timely manner causing adverse consequences to Taxpayers

**Five Articles of Interest**

[**https://www.cbsnews.com/news/driverless-trucks-could-disrupt-the-trucking-industry-as-soon-as-2021-60-minutes-2020-08-23/**](https://www.cbsnews.com/news/driverless-trucks-could-disrupt-the-trucking-industry-as-soon-as-2021-60-minutes-2020-08-23/)

[**https://www.davisenterprise.com/features/per-capita-davis-whatever-happened-with-hydrogen/**](https://www.davisenterprise.com/features/per-capita-davis-whatever-happened-with-hydrogen/)

[**http://www.biodieselmagazine.com/articles/2517052/dc-public-works-expands-b100-use-with-optimus-technologies-system**](http://www.biodieselmagazine.com/articles/2517052/dc-public-works-expands-b100-use-with-optimus-technologies-system)

[**https://www.inceptivemind.com/yamaha-xt500-h2o-concept-water-fueled-motorcycle/14621/**](https://www.inceptivemind.com/yamaha-xt500-h2o-concept-water-fueled-motorcycle/14621/)

[**https://www.houstonchronicle.com/business/energy/article/Jet-fuel-demand-rebounds-from-Covid-19-low-15536840.php**](https://www.houstonchronicle.com/business/energy/article/Jet-fuel-demand-rebounds-from-Covid-19-low-15536840.php)

**New Business**

* Carried forward Industry Hot Topics to next meeting:
  + Electric vehicle charging stations
  + Amended return resulting in a refund due to an administrative error in filing the original return

The **Forms Management Subcommittee**

Doug Kleeb (Oregon) reported that there were 190 in attendance. The subcommittee discussed the following:

The attendees reviewed and approved the minutes from the June 10, 2020 meeting held by webinar from Quarantineville, USA.

**Michigan Product Code Request.**

Michigan has been using code 286 to track #5 and #6 fuel oil, Bunker C, and Navy Special. The state submitted a request to permanently use that code. During the June meeting we had some discussion about them using existing codes. Doug Kleeb reached out to the state and it was determined the potential codes they could use were already being used for other products. After an explanation, the group approved code 286 for #5 and #6 fuel oil, Bunker C, and Navy Special.

**Pennsylvania Alternative Fuel Return Review**

At a previous meeting, the State of Pennsylvania submitted an updated Alternate Fuel Return for our review and approval. The form needed some modifications and Pennsylvania brought the updated form to this meeting for further review. After review, the group determined the form met the uniformity requirements and was approved.

**Railroad Reporting**

Catherine Mitchell and Wilda Ice led a discussion on railroad

reporting issue in West Virginia. Wilda had reached out to the Surface Transportation Board, and off the record, they agreed that railroads should provide accurate transporter data to the states. Officially, she was told that a state needs to file a petition with the STB for a ruling. Two drawbacks to the filing. An attorney must do it, and there is a $1,500 filing fee (which may be waived at STB discretion). After some discussion, Wilda asked for any volunteers to help and did not get a response. Even though, the group did not follow-up, this issue may merit further discussion.

The meeting was adjourned.

**Approved by the Full Committee**

**Product Codes:**

Added #5 and #6 fuel oil, Bunker C, and Navy Special, product code 286.

**Report Forms:**

The State of Pennsylvania

Alternative Fuel Return

The **Electronic Commerce Subcommittee**

Mike Hanson (California) and Gene Holland (P66) reported there were 152 in attendance. The subcommittee discussed the following:

Minutes from the June 11, 2020 meeting were approved.

**XML Schedule Transloader**

Provide a new Transloader Operator Report XML schema to

FTA E-Standards for final approval.

**IRS Move to XML**

No action taken – The group will continue to monitor and be ready to provide support to IRS on this pending project. The proposed project is to move from IRS 4030 X12 map to XML for ExSTARS reporting.

**Emerging Technologies**

Monitor and report to the Uniformity Committee on emerging technologies that could be utilized in motor fuel filings.

**Best Practices Document-XML Implementation**

E-Commerce group will create a best practices document for XML implementation.

**XPath Document**

E-Commerce will create an XPath document to provide additional information on data elements in the XML schema.

**XML Schema Export Data**

E-Commerce will create XML schema and related documentation for the exchange of export data between states.

**Electronic Commerce Survey**

Was not discussed at this meeting

**XML Schema exemption number**

Add a new element to the schema if the Forms Subcommittee adds a field for reporting exemption number.

The **Communication and Coordination Subcommittee**

Christy Dixon (Oklahoma) State Co-Chair and Industry Co-Chair, Lauren Branch (ExxonMobil) conducted the meeting. There were 130 in attendance.

The minutes from the June 10, 2020 were approved as written.

The September 2020 edition of the redesigned Uniformer was made available by Cindy Anders-Robb, Federation of Tax Administrators.

**2020 Motor Fuel Information by State Book**

Revisions/Additions to the 2020 Motor Fuel Information by State Book were discussed. The following question was voted to be added to the book:

* Does your state accept electronic BOLs?

**Definitions**

Subcommittee members Donna Alderman, Lauren Branch, Brittany Davis, Lee Gonzalez, Emilda Santiesteban and Tina Whitehead drafted product code definitions for the remaining undefined product codes. 4 definitions were approved and the remaining will be discussed at the next meeting January 28, 2022.

**White Paper Document**

A discussion was had around the white paper document for Electronic BOLs, the document was approved with revisions.

White Paper document for electronic BOLs will discussed at the September 2020 meeting

Team members are Lauren Branch, Verna Carrier, Wilda Ice, Edie Martin, John Panza, Emilda Santiesteban and Rae Takai.

**Old Business:**

At the September 2019 meeting there were concerns regarding Product Authorizations in Missouri and South Dakota. No additional comments or concerns were brought forward during this meeting but it was mentioned that South Dakota will release a new publication that may address the Product Authorization concerns. This topic will remain on the agenda for discussion in September.

**Approved by the Full Committee**

**2020 Motor Fuel Tax Information by State Book-adding the following question:**

* Does your state accept electronic BOLs?

**Definitions**

**Low Sulfur Diesel #2 - Undyed**

A light distillate fuel with a sulfur level between 15 ppm and 500 ppm, a distillation temperatures of 500 degrees Fahrenheit at the 10-percent recovery point and 640 degrees Fahrenheit at the 90-percent recovery point and meets the specifications defined in ASTM Specification D 975.

**Ultra Low Sulfur Diesel - Undyed**

A light distillate fuel that has a sulfur level no higher than 15 ppm and meets the specifications defined in ASTM Specification D 975.

**No.1 Fuel Oil - Undyed**

A light distillate fuel oil that has distillation temperatures of 400 degrees Fahrenheit at the 10-percent recovery point and 550 degrees Fahrenheit at the 90-percent point and meets the specifications defined in ASTM Specification D 396.

**Diesel Fuel #4 - Undyed**

A heavy distillate fuel made by blending distillate fuel oil and residual fuel oil stocks. It conforms with ASTM Specification D 396, ASTM Specification D 975, or Federal Specification VV-F-815C.

**White Paper Document:**

**Electronic Bills of Lading**

**Points to Consider Relative to Fuel Tax Administration**

**September 2020**

See the White Paper Document Section of the Uniformity Guide located at www.taxadmin.org

**Next Meeting**

The next Uniformity Committee Meeting is scheduled for June 13-14, 2022, Boise, Idaho.

### 2022 Uniformity Chairs

### State Uniformity Co-Chair

*Edie Martin, State of Kansas*

***Industry Uniformity Co-Chair***

*Rae Takai, Motiva*

### SUBCOMMITTEE CHAIRS

***Compliance Subcommittee***

***State Co-Chair***

*Patrick Andrews ,State of Virginia*

***Industry Co-Chair***

*David Hernandez, Valero Energy*

***Communication and Coordination Subcommittee***

***State Co-Chair***

*Christy Dixon, State of Oklahoma*

***Industry Co-Chair***

*Laura Molique, ExxonMobil*

***Electronic Commerce Subcommittee***

***State Co-Chair***

*Michael Hanson, State of California*

***Industry Co-Chair***

*Scott Foster, Sinclair Oil*

***Forms Management Subcommittee***

***State Co-Chair***

*Doug Kleeb, State of Oregon*

***Industry Co-Chair***

*Jessica McInerny, Cargill, Inc*

***2022 MOTOR FUEL STEERING COMMITTEE MEMBERS***

***National Officers***

*Tracy Halubka, National Chair, State of Montana*

*Jeremy Neeck, National Vice Chair, State of Minnesota*

***Past Chairs***

*Chuck Ulm, State of Maryland*

*Randy Winkler, State of Alabama*

***Uniformity Chairs***

*Edie Martin, State of Kansas*

*Rae Takai, Motiva*

***MOTOR FUEL REGIONAL GOVERNORS for 2022***

***Midwestern Region***

*Amanda Filipek*

*State of North Dakota*

***Northeastern Region***

*Alicia Carusona*

*State of Vermont*

***Pacific Region***

*Wayne Hassinger*

*State of Wyoming*

***Southern Region***

*Catherine Mitchell*

*State of West Virginia*

***2022 UPCOMING MEETINGS***

***Midwestern Region***

*April 3-5, 2022*

*Homeward Suites*

*Fargo, North Dakota*

***Pacific Region***

*April 24 - 26, 2022*

*Sheraton Tucson*

*Tucson, Arizona*

***Uniformity Meeting***

*May 13-14, 2022*

*Red Lion Downtown*

*Boise, Idaho*

***Northeast Region***

*May 22-24, 2022*

*Crown Plaza*

*Annapolis, Maryland*

***Southern Region***

*June 26-28, 2022*

*Embassy Suites*

*Charleston, West Virginia*

***Uniformity Meeting***

*September 16-17, 2022*

*Stoweflake Hotel*

*Stowe, Vermont*

***Annual Meeting***

*September 18-21, 2022*

*Stoweflake Hotel*

*Stowe, Vermont*

***2022 FTA MOTOR FUEL TRAINING SCHEDULE***

***Motor Fuel Basic Training***

*July 31-August 4, 2022*

*Kansas City, Missouri*

***Editor***

*Christy Dixon*

*State of Oklahoma*

*Laura Molique*

*ExxonMobil*