



**HISTORY
OF
THE
FEDERATION
OF
TAX ADMINISTRATORS**

**MOTOR FUEL TAX
SECTION**

2023

FTA MOTOR FUEL TAX SECTION
September 2023

Federation of Tax Administrators
Sharone Bonardi, FTA Executive Director
Cindy Anders, Director of Motor Fuel Tax Section

FTA Motor Fuel Tax Section
Jeremy Neeck Chair – State of Minnesota
John Panza, Vice Chair – State of North Carolina

FTA Motor Fuel Tax Uniformity
Nancy Larrimore, Co-Chair – State of North Carolina
Rae Takai, Co-Chair – Motiva

Subcommittees 2023-2024
<p>Compliance State – Patrick Andrew – State of Virginia Industry – David Hernandez – Valero</p>
<p>Communication and Coordination State – Christy Dixon, State of Oklahoma Industry – Laura Molique, ExxonMobil</p>
<p>Electronic Commerce State – Michael Hanson – State of California Industry – Scott Foster, Sinclair</p>
<p>Forms Management State – Doug Kleeb – State of Oregon Industry – Jessica McInerney, Cargill Inc</p>

MIDWESTERN

REGION

**FTA Midwestern Region Motor Fuel Conference
Minneapolis (Bloomington), Minnesota
April 2-4, 2023**

RESOLUTION ONE

WHEREAS this the 63rd annual meeting of the Federation of Tax Administrators, Midwestern Region Motor Fuel Tax Section, held at the Renaissance, Minneapolis (Bloomington), Minnesota will be remembered as stimulating, informative, and enjoyable; and

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

NOW, THEREFORE, BE IT RESOLVED that the delegates and guests at the 63rd annual meeting of the Federation of Tax Administrators, Midwestern Region Motor Fuel Tax Section, express their thanks and appreciation for the wonderful program arranged by **Jeremy Neeck**, State of Minnesota, **Cassandra Willis and Gerald Robinett**, State of Missouri and **Amanda Filipek**, State of North Dakota.

RESOLUTION TWO

WHEREAS the proceedings of the formal session of this 63rd annual meeting of the Federation of Tax Administrators, Midwestern Region Motor Fuel Tax Section, have featured the presentation of timely, interesting, well-prepared papers; and

WHEREAS the knowledge and administrative information that has been exchanged at this meeting is one of the principle reasons for attending;

NOW, THEREFORE, BE IT RESOLVED that the members of Federation of Tax Administrators, Midwestern Region Motor Fuel Tax Section, express their thanks and appreciation to **Jeremy Neeck**, Governor of the Midwestern Region Motor Fuel Tax Section and to the speakers at this the 63rd annual meeting of the Federation of Tax Administrators, Midwestern Region Motor Fuel Tax Section for their contributions to the success of the program.

RESOLUTION THREE

WHEREAS the topics addressed at this 63rd annual meeting of the Federation of Tax Administrators, Midwestern Region Motor Fuel Tax Section, were as follows:

- Usage of the Federal Highway Grants Money
- Federal Highway Funds for Charging Stations
- Taxation of Electric Charging Stations
- Roundtable Discussion
 - Electric vehicle taxation/taxing electricity
 - Hydrogen Fuel
 - Renewable Diesel
 - Sustainable Jet Fuel
- Uniformity Update
- National Chair's report
- Electric Vehicles and Taxation
- Dyed Fuel Demonstration
- Common Challenges and Lessons Learned from the past few years' discussion.
 - Employee retention issues
 - Finding people with the right skills and solutions to retaining talent on your team
 - Digital Changes
 - Any recent digital solutions in your state that have improved employee/customer satisfaction
 - Alternative Revenue Sources
 - Through unique compliance, auditing, working with other agencies, or more efficient tax/license administration programs
 - What's on the horizon that your state is preparing for or what is on the horizon that we should be preparing for?
- Missouri Tax Refund Program
- Current Trends in Ethanol and Biofuels
- Emergency Planning
- Roundtable discussion
 - Tax Holidays
 - Carbon Tax Legislation/Studies
 - VMT Tax Legislation/Studies
 - Consolidation of tax returns
 - Improvement of motor fuel carrier returns
- Minnesota Petroleum Marketers

- Enforcement Trends and Tactics
- Midwestern Region Business Meeting
- Midwestern Region Task Force Meeting

WHEREAS the topics addressed, and the information presented were beneficial for the attendees in addressing accomplishments and future direction in identifying and minimizing impacts of evasion and fraud in motor fuel taxes.

NOW, THEREFORE, BE IT RESOLVED that the delegates express their thanks and appreciation to State/Federal Agencies and Industry for their input, knowledge and continued effort to combat motor fuel tax evasion.

RESOLUTION FOUR

WHEREAS this the 63rd annual meeting of the Federation of Tax Administrators, Midwestern Region, Motor Fuel Tax Section, recognizes, **Joe Noland**, State of Ohio, and all those who are no longer part of the Midwestern Region and that have made significant, valuable, and longstanding contributions to the Motor Fuel Tax Section and uniformity projects.

NOW, THEREFORE, BE IT RESOLVED, that their friends and associates in the Midwestern Region wish to thank them for their contribution, pledge our intent to carry on, and wish them, as valued friends and professional associates, the very best.

NORTHEASTERN

REGION

**FEDERATION OF TAX ADMINISTRATORS
MOTOR FUEL TAX SECTION, NORTHEASTERN REGION
MEETING**

Salem, Massachusetts, May 21-23, 2023

Officers of the Northeastern Region

Governor – Cindy Burns, State of Massachusetts

**In coming Governor – Kurt Straube, State of New
Hampshire**

States in Region: Connecticut, Delaware, Maine, Maryland, Massachusetts, New Hampshire, New Jersey, New York, Pennsylvania, Rhode Island, Vermont.

Other Members: Washington D.C., New Brunswick, Ontario and Quebec Canada.

Next Northeastern meeting will be held in May either New Hampshire or Connecticut.

HISTORY OF THE NORTHEASTERN REGION

<u>Year</u>	<u>Conference Location</u>	<u>Regional Chair</u>
1990	Quebec	Marc Paquet
1991	Vermont (cancelled – no conference)	
1992	New York	Larry Keeley
1993	Delaware	Dale Shuirman
1994	Massachusetts	Augustine Ranctore
1995	New Jersey	Harvey Brooks
1996	Hartford, Connecticut	Robert Slattery
1997	New Hampshire	Kathleen Morrill
1998	Ogunquit, Maine	Michael Ptak
1999	Baltimore, Maryland	Richard Carey
2000	Newport, Rhode Island	Paul McVay
2001	Pittsburgh, Pennsylvania	Thomas Scott
2002	Toronto, Ontario, Canada	Pauline Goral
2003	Washington, DC	Nancy Tucker
2004	Quebec City, Quebec, Canada	Guy Ste Marie
2005	Saratoga Springs, New York	James Breen

2006	Wilmington/Christiana, Delaware	Michael Harrell
2007	Cherry Hill, New Jersey	Joe O’Gorman
2008	Fredericton, New Brunswick, Canada	William Staples
2009	Boston, Massachusetts	Noreen Blanchette
2010	Portsmouth, New Hampshire	Scott Bryer
2011	Hartford, Connecticut	Marc Papndrea
2012	Annapolis, Maryland	Chuck Ulm
2013	Stowe, Vermont	Chuck Ulm
2014	Pittsburgh, Pennsylvania	James Dehnert
2015	Niagara Falls, New York	Brian Galarneau
2016	Portsmouth, New Hampshire	Scott Bryer
2017	Portland, Maine	Scott Byer
2018	Providence, Rhode Island	Theriza Iafrate
2019	Wilmington, Delaware	Andrea Bayline
2020	Cancelled Covid	
2021	Cancelled Covid	
2022	Annapolis, Maryland	Alicia Carusona
2023	Salem, Massachusetts	Cindy Burns

**Report of the FTA Northeastern Region
Motor Fuel Tax Conference -- 2023**

The 2023 Northeastern Regional meeting of the Motor Fuel Tax Section of the FTA was held May 21-23, 2023 in Salem, Massachusetts. Governor Cindy Burns with the State of Massachusetts presided over the conference. The Northeastern Region had 43 in attendance.

The States present were Connecticut, Delaware, Massachusetts, New Hampshire, New Jersey, Pennsylvania and Vermont. The States not present were Maine, Maryland, New York. Rhode Island and District of Columbia.

In the business meeting Kurt Straube (NJ) was elected Governor for 2024. The Region past five resolutions

This was a great conference, which allowed people from both industry and government to meet face to face and express their point of views. Most of all, it allows us to get contacts with members of other jurisdictions and industry.

Thanks everyone who attended, it was a wonderful Conference!!

**FTA Northeastern Region
Salem, Massachusetts
May 21-23, 2023**

RESOLUTION ONE

WHEREAS this the 89th annual meeting of the Federation of Tax Administrators, Northeastern Region Fuel Tax Section, held at the Hawthorne, Massachusetts will be remembered as stimulating informative and enjoyable; and

WHEREAS, the success of the meeting has been due 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 89th annual meeting of the Federation of Tax Administrators, Northeastern Region, Motor Fuel Tax Section express their thanks and appreciation for the wonderful program arranged by Cindy Burns, State of Massachusetts, Kurt Straube, State of New Hampshire and Alicia Carusona, State of Vermont.

RESOLUTION TWO

WHEREAS the proceedings of the formal sessions of this 89th annual meeting of the Federation of Tax Administrators, Northeastern Region, Motor Fuel Tax Section have featured the presentation of timely, interesting well-prepared papers; and

WHEREAS the exchange of technical and administrative information that has been accomplished is one of the principal functions of the meeting.

NOW, THEREFORE, BE IT RESOLVED, that the members of the Federation of Tax Administrators, Northeastern Region, Motor Fuel Tax Section express their thanks and appreciation to **Cindy Burns**, Governor of the Northeastern Region Motor Fuel Section, who presided at the sessions and to the speakers at this the 89th annual meeting of the Federation of Tax Administrators, Northeastern Region, Motor Fuel Tax Section for their contributions to the success of the program.

RESOLUTION THREE

WHEREAS the topics addressed at this 89th annual meeting of the Federation of Tax Administrators, Northeastern Region, Motor Fuel Tax Section were as follows:

- Usage of the Federal Highway Grants
- Taxation of Electric Charging Stations
- Pennsylvania Taxation of Electricity
- Uniformity update
- National Chair's report
- Motor Fuels Boot Camp
 - *Motor Fuels Industry Overview*
 - *Points of Taxation*
 - *Flash Title*
 - *Fuel Apps*
 - *Alternative Fuels today/taxation methods*
- Motor Fuels Scenario
- New Hampshire VMT Idea
- Diversions
- Transloading Today
- Roundtable discussion
 - *Tax Holidays*
 - *Carbon Tax Legislation/Studies*
 - *VMT Tax Legislation/Studies*
 - *Electric vehicle taxation/taxing charging stations*
 - *Hydrogen Fuel*
 - *Renewable Diesel*
 - *Propane*
- Common Challenges and Lessons Learned from the Past Few Years discussion
- Sustainable Aviation Fuel (SAF)
- Disruption in the Movement of Petroleum Products
- State/Industry updates
- Motor Fuels Trends
- Business Meeting
- Northeastern Region Task Force Meeting

WHEREAS the topics addressed, and the information presented were beneficial for the attendees in addressing accomplishments and future direction in identifying and minimizing the impact of evasion and fraud in motor fuel taxes.

NOW, THEREFORE, BE IT RESOLVED, that the attendees express their thanks and appreciation to the State Tax Agencies, FHWA and Industry for their input, knowledge and continued efforts to combat motor fuel tax evasion.

RESOLUTION FOUR

WHEREAS this the 89th annual meeting of the Federation of Tax Administrators, Northeastern Region, Motor Fuel Tax Section, recognizes, **Debbie Phillips** State of Delaware and all those who are no longer part of the Northeastern Region and that have made significant, valuable, and longstanding contributions to the Motor Fuel Tax Section and uniformity projects.

NOW, THEREFORE, BE IT RESOLVED, that their friends and associates in the Northeastern Region wish to thank them for their contribution, pledge our intent to carry on, and wish them, as valued friends and professional associates, the very best.

PACIFIC

REGION

**FEDERATION OF TAX ADMINISTRATORS
MOTOR FUEL TAX SECTION – PACIFIC REGION MEETING
Anaheim, California – April 23-25, 2023**

Officers of the Pacific Region

Governor	Katherine Ataman, State of Washington
Lt. Governor	Babette Jensen, State of Arizona
Secretary/Treasurer	Damian Armitage, State of California

States in Region: Alaska, Arizona, California, Colorado, Hawaii, Idaho, Montana, Nevada, New Mexico, Oregon, Texas, Utah, Washington and Wyoming.

Other Members: Alberta and British Columbia, Canada

Next Pacific Region meeting is scheduled for Denver, Colorado, April 14-16, 2024.

HISTORY OF THE PACIFIC REGION

<u>Year</u>	<u>Conference Location</u>	<u>Regional Chair</u>	<u>State</u>
1991	Portland, Oregon	Randy Johns	Idaho
1992	Austin, Texas	Cindy Anders	Montana
1993	Salt Lake City, Utah	Sam Conratt	Oregon
1994	Cheyenne, Wyoming	Ed Collins	Texas
1995	Phoenix, Arizona	Julie Jones	Utah
1996	Monterey, California	Nancy Wiehagen	Wyoming
1997	Denver, Colorado	Kathy Morley	Arizona
1998	Boise, Idaho	Ed King	California
1999	Helena, Montana	Lloyd Wicke	Colorado
2000	Incline Village, Nevada	Dar Walters	Idaho
2001	Santa Fe, New Mexico	Bob Turner	Montana
2002	Portland, Oregon	Edgar Roberts	Nevada
2003	San Antonio, Texas	Frank Shaffer	New Mexico
2004	Salt Lake City, Utah	Darel Capps	Oregon
2005	Seattle, Washington	Jimmy Archer	Texas
2006	Jackson Hole, Wyoming	Frank Hales	Utah
2007	Tucson, Arizona	Paul Johnson	Washington
2008	Sacramento, California	Sharon Gostovich	Wyoming
2009	Golden, Colorado	Lou Feletto	California
2010	Anchorage, Alaska	Sharon Gostovich	Wyoming
2011	Boise, Idaho	Sandra Wiersman,	Colorado

2012	Helena, Montana	Barry Grafel	Alaska
2013	Virginia City, Nevada	Steve Holbrook	Idaho
2014	Albuquerque, New Mexico	Tracy Halubka	Montana
2015	Portland, Oregon	Dawn Lietz	Nevada
2016	Austin, Texas	Tracy Halubka	Montana
2017	Park City, Utah	Justin Scott	Texas
2018	Jackson Hole, Wyoming	Justin Scott	Texas
2019	Spokane, Washington	John Manning	Utah
2020	Cancelled Covid		
2021	Cancelled Covid		
2022	Tucson, Arizona	Wayne Hassinger	Wyoming
2023	Anaheim, California	Katherine Ataman	Washington

Report of the FTA Pacific Region Motor Fuel Tax Conference -- 2023

The 2023 FTA Pacific Region Conference was presided over by Katherine Ataman, Governor, from the State of Washington.

The Pacific Region had 61 in attendance. States that were present: Alaska, Arizona, California, Colorado, Idaho, Montana, Nevada, New Mexico, Oregon, Texas, Utah, Washington and Wyoming. The States not present was Hawaii.

Election of officers for 2024 were Babette Jensen (AZ) Governor, Damian Armitage (CA) Lt. Governor and Anthony Muller (CO) Secretary/Treasurer. The Region past four resolutions.

The Pacific Region conference was very informative, providing for discussions of relevant topics. We would like to extend a special thanks to all presenters.

Thanks everyone who attended, it was a wonderful Conference!!

Resolutions
FTA Pacific Region
April 23-25, 2023

RESOLUTION ONE

WHEREAS this the 87th Annual Meeting of the Federation of Tax Administrators, Pacific Region of the Motor Fuel Tax Section held at the Great Wolf Lodge in Anaheim, California will be remembered as stimulating, informative and enjoyable.

WHEREAS the exchange of technical and administrative information that has been achieved thereby, is one of the principal functions of the meeting.

NOW, THEREFORE, BE IT RESOLVED that the delegates at the 87th Annual Meeting of the Federation of Tax Administrators, Pacific Region of the Motor Fuel Tax Section express their thanks and appreciation to speakers for their contributions to the success of the program.

RESOLUTION TWO

WHEREAS the success of the meeting has been due to the informative program arranged by Pacific Region Officers, Katherine Ataman (Washington) Governor, Babette Jensen (Arizona) Lt. Governor and Damian Armitage (California) Secretary/Treasurer.

NOW, THEREFORE, BE IT RESOLVED, that the members of the Federation of Tax Administrators, Pacific Region of the Motor Fuel Tax Section express their thanks and appreciation to **Katherine Ataman**, Governor of the Pacific Region of the Motor Fuel Section, who presided at the sessions and to the other officers and speakers at this the 87th Annual Meeting of the Federation of Tax Administrators, Pacific Region of the Motor Fuel Tax Section for their contribution to the success of the program.

RESOLUTION THREE

WHEREAS, the topics addressed at this 87th Annual Meeting of the Federation of Tax Administrators, Pacific Region of the Motor Fuel Tax Section were as follows:

- Federal Highway Update
- Taxation of Electric Charging Stations
- Electric Vehicle/Charging Stations
- Uniformity Update
- National Chair Report
- Cap & Trade 101
- Transloading Deliveries
- Explanation of Mergers
- Emergency Planning
- Roundtable discussion on various topics
- Common Challenges and Lessons Learned from the Past Few Years
- Enforcement Trends and Tactics
- State/Industry Updates
- Pacific Region Business meeting

WHEREAS the topics addressed, and the information presented was beneficial for the attendees in addressing accomplishments and future direction in identifying and minimizing the impact of evasion and fraud in motor fuel taxes.

NOW, THEREFORE, BE IT RESOLVED, that the attendees express their thanks and appreciation to the State/Federal Agencies and Industry for their input, knowledge and continued efforts to combat motor fuel tax evasion.

RESOLUTION FOUR

WHEREAS this the 87th Annual Meeting of the Federation of Tax Administrators, Pacific Region of the Motor Fuel Tax Section recognizes, **John Manning**, State of Utah, **Len McLaughlin**, State of Washington and all those who are no longer part of the Pacific Region and that have made significant, valuable, and longstanding contributions to the Motor Fuel Tax Section and uniformity projects.

NOW, THEREFORE, BE IT RESOLVED, that their friends and associates in the Pacific Region wish to thank them for their contribution, pledge our intent to carry on, and wish them, as valued friends and professional associates, the very best.

SOUTHERN

REGION

**FEDERATION OF TAX ADMINISTRATORS
MOTOR FUEL TAX SECTION – SOUTHERN REGION
Savannah, Georgia**

Officers of the Southern Region

Governor Emmanuel Nwogor, State of Georgia

In coming Governor Gaby Smith, State of South Carolina

States In Region: Alabama, Arkansas, Florida, Georgia, Kentucky, Louisiana, Mississippi, North Carolina, South Carolina, Tennessee, Virginia, West Virginia.

Next Southern Region meeting will be held in June 23-25, 2024 in Greenville, South Carolina.

HISTORY OF THE SOUTHERN REGION

Year	Conference Location	Regional Chair
1987	Gatlinburg, TN	Eddie McCormack
1988	Myrtle Beach, SC	Davis Brown
1989	New Orleans, LA	L. Kent LaPlace
1990	Richmond, VA	Bobby H. Conner
1991	Biloxi, MS	Frank McCain
1992	Louisville, KY	Gary C. Morris
1993	Wrightsville Beach, NC	Robert E. Beck
1994	Destin, FL	Peter Steffens
1995	Birmingham, AL	Janet Stathopoulos
1996	Morgantown, WV	Thomas Raynes
1997	Savannah, GA	Phillip Embry
1998	Myrtle Beach, SC	Robert Anderson
1999	Nashville, TN	Eddie McCormack
2000	New Orleans, LA	Sam Losavio
2001	Hot Springs, AR	Tommy Bailey
2002	Richmond, VA	Tammy West
2003	Biloxi, MS	George Higdon
2004	Louisville, KY	Jim Oliver
2005	Tampa, FL	Peter Steffens
2006	Mobile, Alabama	Steve DuBose
2007	Wilmington, NC	Julian Fitzgerald Sr
2008	Shepherdstown, WV	Wilda Ice
2009	Savannah, Georgia	Jeanne Hearn
2010	Myrtle Beach, South Carolina	Carol Player
2011	Nashville, Tennessee	Ray Grigsby

2012	New Orleans, Louisiana	Shirley Bonaccorso
2013	Little Rock, Arkansas	Rodney Richard
2014	Richmond, Virginia	Tammy West
2015	Gulfport, Mississippi	Glenn Boyette
2016	Lexington, Kentucky	Jim Oliver
2017	Tampa, Florida	Lee Gonzalez
2018	Montgomery, Alabama	Randy Winkler
2019	Raleigh, North Carolina	John Panza
2020-2021	COVID	
2022	Charleston, West Virginia	Catherine Mitchell
2023	Savannah, Georgia	Emmanuel Nwogor

Report of the FTA Southern Region Motor Fuel Tax Conference – 2023

The Southern Region of the FTA Fuel Tax Section held its annual conference June 25-27, 2023 in Savannah, Georgia. Governor Emmanuel Nwogor presided over the conference. In the business meeting Gaby Smith (SC) was elected Governor for 2024. The FTA Southern Region had 80 in attendance and past four resolutions.

The States present were Alabama, Arkansas, Florida, Georgia, Kentucky, Louisiana, Mississippi, North Carolina, South Carolina, Tennessee, Virginia and West Virginia. All states in the region were present.

The Southern Region conference was very informative, providing for discussions of relevant topics. We would like to extend a special thanks to all presenters.

Thanks everyone who attended, it was a wonderful conference!!

Resolution Motor Fuel Tax Section
FTA Southern Region
Savannah, Georgia
June 25-27, 2023

RESOLUTION ONE

WHEREAS the proceeding of the formal sessions of this annual meeting of the Southern Region, Motor Fuel Tax Section have featured the presentation of timely, interesting, and informative topics; and

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

NOW, THEREFORE, BE IT RESOLVED, that the members of the Southern Region Motor Fuel Tax Section express their thanks and appreciation for the wonderful program arranged by **Emmanuel Nwogor**, State of Georgia, **Gaby Smith**, State of South Carolina, **Heather Casdorff**, State of West Virginia.

RESOLUTION TWO

WHEREAS the proceedings of the formal sessions of this 2023 annual meeting of the Federation of Tax Administrators, Southern Region, Motor Fuel Tax Section have featured the presentation of timely, interesting well-prepared papers: and

WHEREAS the exchange of technical and administrative information that has been accomplished is one of the principal functions of the meeting.

NOW, THEREFORE, BE IT RESOLVED, that the members of the Federation of Tax Administrators, Southern Region, Motor Fuel Tax Section express their thanks and appreciation to **Emmanuel Nwogor**, Governor of the Southern Region Motor Fuel Section, who presided at the sessions and to the speakers.

RESOLUTION THREE

WHEREAS, the topics addressed at this 2023 annual meeting of the Southern Region, Motor Fuel Tax Section Conference, held in Savannah, Georgia at the Holiday Inn were as follows:

- Federal Highway Update
 - Federal Funds for Charging Stations
 - FHwA Grants
- Sustainable Aviation Fuel (SAF)
- Transloading Today
- Roundtable Discussion
 - Electric vehicle taxation/taxing electricity
 - Hydrogen Fuel
 - Renewable Diesel
- Uniformity Update
- National Chair Report
- Dyed Fuel Demonstration
- Record Keeping Requirements
- Alternative Fuels
- Roundtable Discussion
 - Tax Holidays
 - Carbon Tax Legislation/Studies
 - Mileage Base Fee Legislation/Studies
- Common Challenges and Lessons Learned from the Past Few Years discussion
- Motor Fuel Auditing
- Diversions Panel
- Taxation of Electric Charging Stations
- Electric Vehicle Charging Stations
- Emergency Planning
- State/Industry Updates
- Motor Fuels Trends
- Southern Region Business meeting
- Task Force Meeting

WHEREAS the topics addressed, and the information presented was beneficial for the attendees in addressing accomplishments and future direction in identifying and minimizing the impact of evasion and fraud in motor fuel taxes.

NOW, THEREFORE, BE IT RESOLVED, that the attendees express their thanks and appreciation to the State Tax Agencies, FHWA and Industry for their input, knowledge and continued efforts to combat motor fuel tax evasion.

RESOLUTION FOUR

WHEREAS, this 2023 Annual Meeting of the Federation of Tax Administrators, Southern Region of the Motor Fuel Tax Section, recognizes all those who are no longer part of the Southern Region and that have made the significant, valuable, and long-standing contributions to the Motor Fuel Tax Section and uniformity projects.

NOW, THEREFORE, BE IT RESOLVED, that their friends and associates in the Southern Region wish to thank **Clint Hester**, State of North Carolina, and **Lee Gonzalez**, State of Florida. We pledge our intent to carry on, and wish them, as valued friends and professional associates the very best.

**ANNUAL
MEETING
SUMMARY
2022**

Minutes
2022 FTA Motor Fuel Tax Section Annual Conference
Stoweflake Resort & Conference Center, Stowe, Vermont

Presiding over the conference was FTA Motor Fuel Section Acting National Chair Jeremy Neeck, Principal Revenue Tax Specialist for the Minnesota Department of Revenue.

General Session, 8:00 am – Monday, September 19, 2022

Jeremy Neeck took a roll call of the States and Provinces present. After the roll call, attendees introduced themselves.

Jeremy Neeck introduced (virtually) **Aindriu Colgan**, Senior Manager, Tax and Trade, with the American Petroleum Institute; he gave an update on the American Rescue Plan Bill, referring to it as a “best kept secret”. The promised bill remains stagnant, with considerable jockeying as it continues to be difficult to obtain opposing party buy-in on the bill. Regulations still need to be drafted, and the government funding is set to expire on September 30th, so an extension is expected, as well as a split of Congress in 2023.

Jeremy Neeck then introduced **Mike Dougherty**, Program Analyst with the Federal Highway Administration. Mike presented on the “Usage of Federal Highway Grants” which is always a popular topic among states who are eligible for funding within the Highway Use Tax Evasion Program. Mike spoke about the Infrastructure Investment and Jobs Act (IIJA) and the continuation of apportioned funds which have historically never been less than \$2 million, reminding states of the \$5K limit on capital equipment. He also reminded states their Annual Reports on the use of the funds must be submitted by December 31st or there could be a possibility of the loss of remaining funds.

Jeremy Neeck introduced **Trip Hillman**, Partner IT Advisory Services, with Weaver. Trip gave an entertaining presentation on the cybersecurity and the drivers for best practices with technology. He spoke on the challenges of advancing requirements and the MITRE Attach Framework. Trip explained mitigation for top techniques and the new baseline of cyber basics for organizations. He closed his segment with discussion on vulnerability and management, speaking to the importance of allowing updates and scheduled restarts as imperative in today’s environment.

Uniformity Update: **Edie Martin**, Excise Tax Manager with the State of Kansas and the Uniformity State Co-Chair and FTA Motor Fuel Tax Section Past National Chair, and **Rae Takai**, Indirect Tax Manager with Motiva Enterprises, LLC and the Uniformity Industry Co-Chair, provided an update on Uniformity and the work of the various committees. Edie and Rae spoke to the important work of the committee members and the Uniformity Committee Goals and engaged attendees with “Fun Facts About Motor Fuel Taxes”.

David Retz, Senior Tax Council – Excise with Chevron, gave his typical entertaining presentation during the Executive Luncheon which has almost become a tradition, and it was enjoyed by all.

Two concurrent breakout sessions were held on the afternoon of September 19, 2022

- **Electric Vehicles (Zero Emissions)** – **Scott Fitzgerald**, Statistical Research Analyst, Tax Management Division, with the Iowa Department of Revenue and FTA Motor Fuel Tax Section Past National Chair served as the moderator. Panel members included – **Steve Wisyanksi**, Assistant Director with the Pennsylvania Department of Revenue, **Wendy Thompson**, Manager of Indirect Tax with Musket Corporation, and **Rick LaRose**, Director of Administrative Services for IFTA, Inc. Each panelist discussed the current and future impacts of electric and zero emission vehicles in their respective environments.
- **New Audit Methodologies** – **Edie Martin**, Excise Tax Manager with the State of Kansas and the Uniformity State Co-Chair and FTA Motor Fuel Tax Section Past National Chair, served as the moderator. Panel members included – **Patrick Andrews**, External Audit Deputy Director with the Virginia Department of Motor Vehicles, **Alicia Carusona**, Tax Field Auditor with the State of Vermont, **Casey Cassidy**, Supervisor of Motor Fuel Tax Advisory with Phillips 66, and **Deborah Wilson**, Motor Fuel Tax Manager with Marathon Petroleum. Each panelist discussed increased challenges from their respective positions and changes with have occurred, and are still needed, in various audit situations.

Following the concurrent sessions, there was a Government Only Meeting which was held to discuss current concerns in Motor Fuel Tax Administration. The session was moderated by **John Manning**, Tax Audit Manager with the Utah State Tax Commission and the FTA Motor Fuel Tax Section Past National Chair. States brought forth their concerns to the group and discussions were held relative to the importance of the Task Force Meetings, as well as possible consideration for additional meetings held throughout the year.

General Session – Tuesday, September 20, 2022

Jeremy Neeck introduced **David Retz**, Senior Tax Council – Excise with Chevron, and **Lynn Avila**, Senior Manager with Ernest and Young who gave a presentation on the Super Fund. Ed Greenstein, Indirect Tax Advisor with BP Americas Inc., was unable to attend, so David substituted for Ed. Both speakers provided valuable information on the topic for all in attendance.

Jeremy Neeck then introduced **Kellie McCann**, CPA, Excise Tax Policy Program Manager with the IRS, **Karmen Apitz-Porter**, Subject Matter Expert with the IRS, and **Alan Anderson**, Subject Matter Expert with the IRS who presented the Internal Revenue Service Update. Most of the new information presented was a direct result of the Inflation Reduction Act and the associated changes, and the Super Fund effects were also discussed.

Jeremy Neeck introduced **Len McLaughlin**, Trooper with the Washington State Patrol (WSP), who gave an update on Dyed Fuel Enforcement. Len spoke about the WSP Fuel Fraud Unit and their efforts relative to dyed fuel, but also investigations into RIN fraud. He closed his presentation with a suggestion to utilize the developed Best Practice Guide as a resource when searching for information on the detection and enforcement of dyed diesel fuel fraud.

Tracy Halubka, retired from the State of Montana and the FTA Motor Fuel Tax Section Past National Chair, joined the meeting virtually via Zoom and gave the National Chair's Address and Awards. Although Tracy was unable to attend the 96th Annual Conference of the Motor Fuel Tax Section in person, it was great that technology allowed her to participate and interact with the meeting attendees. **Jeremy Neeck** presented the Bob Beck Achievement Awards to Tracy Halubka and Jim Oliver, retired from the State of Kentucky.

Two concurrent breakout sessions were held on the afternoon of September 20, 2022

- **Excellence in Hiring, Retention and Remote Work – Rae Takai**, Indirect Tax Manager with Motiva Enterprises LLC and the Uniformity Industry Co-Chair served as the moderator. Panel members included **Sue Nelson**, Revenue Management Supervisor with the Wisconsin Department of Revenue, **John Panza**, Director of the Excise Tax Division with the North Carolina Department of Revenue, **Wendy Thompson**, Manager of Indirect Tax with Musket Corporation, and **Jennifer Draper**, Operations Manager with KSM Motor Fuel Tax Consultants. Great insights from the panel members' respective positions offered information and solutions to this very timely challenge with jurisdictions, industry, and service providers.
- **Suspension of the Gas Tax and How it Affects Everyone – Chuck Ulm**, Director of the Field Enforcement Bureau with the Comptroller of Maryland and FTA Motor Fuel Tax Section Past National Chair served as the moderator. Panel members included **Michael Tay**, Revenue Program Administrator with the Florida Department of Revenue, **Emmanuel Nwogor**, Audit Manager with the Georgia Department of Revenue, **Lee Burke**, Manager of Indirect Tax Compliance with Motiva Enterprises LLC, and **Tonia Montez**, Tax Manager with Valero Energy. Panelists discussed the completed and ongoing "Gas Tax Holidays" and lessons learned for

future similar events in an effort to avoid multiple rebills, provide for inventory controls, and offer an effective date/time certain with sufficient notice to all in the industry.

Following the concurrent sessions the Annual Business Meeting for all States and Provinces present at the meeting was held. A roll call of all jurisdictions present was taken and each regional representative gave an update on their respective meetings. The regional representatives were **Amanda Filipek**, North Dakota from Midwestern, **Alicia Carusona**, Vermont from Northeastern, **Wayne Hassinger**, Wyoming from Pacific, and **John Panza**, North Carolina from Southern. John Panza – North Carolina gave an update on Time and Place. John Manning – Utah gave an update on Resolutions passed. Scott Fitzgerald – Iowa gave an update on the Nomination Committee.

General Session – Wednesday, September 21, 2022

Jeremy Neeck introduced **Oscar Garza**, Partner Oscar L Garza & Associates PC who gave a presentation on “What has changed in the world of Motor Fuels”. He discussed constant changes in the industry, jurisdictional changes, and even his own change going to work with Ryan now.

Jeremy Neeck introduced **Scott Louie**, with Ernest and Young, who spoke to what’s new and on the horizon for Motor Fuel Taxes. He provided information on the effects of the Inflation Reduction Act, the Federal Oil Spill Tax on exports, and California’s ban of sales of new gasoline powered cars by 2035.

Jeremy Neeck then introduced (virtually) **Justin Scott**, Captain Field Operations, Criminal Investigations Division with the Comptroller of Texas who gave a presentation on Motor Fuel Schemes. Justin gave updates on earlier cases and shared new information relative to arrests and felony cases involved in motor fuel tax evasion schemes. Cloned card schemes, crude siphoning operation thefts from retail service station underground storage tanks, and dyed diesel fuel crimes continue to be a problem in Texas and other states as well. In closing the 96th Annual FTA Motor Fuel Tax Section Conference, **Chuck Ulm** officially introduced **Jeremy Neeck** as the new National Chair and **John Panza** as the new Vice Chair.

**THE
FEDERATION
OF
TAX ADMINISTRATORS**

**MOTOR FUEL TAX
SECTION**

**FEDERATION OF TAX ADMINISTRATORS
MOTOR FUEL TAX SECTION
HISTORY**

PAST CHAIRS, PLACES AND DATE OF MEETINGS

First	St. Louis, Missouri <i>Williams A. McAtee, State Inspector of Oils</i>	November	1926 <i>Missouri</i>
Second	Columbus, Ohio <i>Williams A. McAtee, State Inspector of Oils</i>	October	1927 <i>Missouri</i>
Third	Memphis, Tennessee <i>Williams A. McAtee, State Inspector of Oils</i>	October	1928 <i>Missouri</i>
Fourth	Detroit, Michigan <i>William A. McAtee, State Inspector of Oils</i>	August	1929 <i>Missouri</i>
Fifth	Toronto, Ontario, Canada <i>A.N. Bobbitt, State Auditor</i>	September	1930 <i>Indiana</i>
Sixth	Denver, Colorado <i>James Duce, State Inspector of Oils</i>	September	1931 <i>Colorado</i>
Seventh	Philadelphia, Pennsylvania <i>James Duce, State Inspector of Oils</i>	September	1932 <i>Colorado</i>
Eighth	Indianapolis, Indiana <i>E.D. Graham, Oil and Gas Division, Corporation Commission</i>	September	1933 <i>Oklahoma</i>
Ninth	Atlantic City, New Jersey <i>Joseph L. McLaughlin, Director Motor Fuel Tax Division</i>	September	1934 <i>New Jersey</i>
Tenth	Hot Springs, Arkansas <i>Alex A. Hotchkiss, Department of Inspections & Registrations</i>	September	1935 <i>Kansas</i>
Eleventh	Richmond, Virginia <i>CF Joyner, Jr., Assistant Director, Division of Motor Vehicles</i>	October	1936 <i>Virginia</i>
Twelfth	San Francisco, California <i>HP Leatham, Member, State Tax Commission</i>	September	1937 <i>Utah</i>
Thirteenth	Tulsa, Oklahoma <i>George H. Sheppard, State Comptroller</i>	September	1938 <i>Texas</i>
Fourteenth	Minneapolis, Minnesota <i>GS Holmberg, Supervisor, Motor Fuel Division</i>	September	1939 <i>Illinois</i>

Fifteenth	Montgomery, Alabama <i>JT Rouse, Auditor, Gasoline Tax Division</i>	October	1940 <i>Florida</i>
Sixteenth	Charleston, West Virginia <i>AB Tucker, Chief, Gasoline Tax Division</i>	October	1941 <i>Alabama</i>
Seventeenth	Houston, Texas <i>Arthur B. Anderson, Director, Petroleum Division Dept. of Taxation</i>	October	1942 <i>Minnesota</i>
Eighteenth	Milwaukee, Wisconsin <i>John A. Ainlay, Director, Division of Motor Fuels</i>	September	1943 <i>Nebraska</i>
Nineteenth	St. Louis, Missouri <i>John A. Keeley, Supervisor MF Tax & Oil Inspection Div., Dept. of Rev.</i>	September	1944 <i>Illinois</i>
No meeting held (World War II)	<i>John F. Boyle, Chief, Petroleum Tax Division, Department of Revenue</i>		1945 <i>Louisiana</i>
Twentieth	Bretton Woods, New Hampshire <i>Robert G. Craig, Adm., MF Tax Div., State Board of Equalization</i>	September	1946 <i>California</i>
Twenty-first	St. Petersburg, Florida <i>Sam Kimberlin, Director, Fuel Tax Div., Comptroller of Public Accounts</i>	November	1947 <i>Texas</i>
Twenty-second	Chicago, Illinois <i>Al Schenkosky, Chief, Fuel Tax Division, Com. of Rev. & Taxation</i>	September	1948 <i>Kansas</i>
Twenty-third	Lake Tahoe, California <i>KK Douglas, Chief, Motor Fuel Tax Division, Department of Taxation</i>	September	1949 <i>Ohio</i>
Twenty-fourth	St. Paul, Minnesota <i>Lawton L. Leininger, Vice Chairman, Oklahoma Tax Commission</i>	September	1950 <i>Oklahoma</i>
Twenty-fifth	Columbus, Ohio <i>Henry F. Long, Commissioner of Corporations and Taxation</i>	October	1951 <i>Massachusetts</i>
Twenty-sixth	New Orleans, Louisiana <i>Dwight W. Mack, Director, Fuel Tax Division, Department of Taxation</i>	December	1952 <i>Wisconsin</i>
Twenty-seventh	Milwaukee, Wisconsin <i>JJ David, Administrator, Fuel Tax Division, Department of Licenses</i>	October	1953 <i>Washington</i>
Twenty-eighth	Seattle, Washington <i>Adlia Morgan, Dir. of Petro. Taxes, Office of Motor Vehicle Comptroller</i>	August	1954 <i>Mississippi</i>
Twenty-ninth	Gatlinburg, Tennessee <i>Armand J. Salmon, Jr., State Supervisor, MF Tax Bureau, Dept. of Treas.</i>	September	1955 <i>New Jersey</i>
Thirtieth	Mackinac Island, Michigan <i>MG O'Berry, Director, Motor Fuel Tax Bureau, State Comptroller Office</i>	September	1956 <i>Florida</i>

Thirty-first	Manchester, Vermont	September	1957
	<i>Herman H. Rice, Director, Motor Fuel Div., State Tax Commission</i>		<i>Oklahoma</i>
Thirty-second	Dallas, Texas	October	1958
	<i>Bernard F. Nossel, Chief Deputy Comptroller</i>		<i>Maryland</i>
Thirty-third	Portland, Oregon	August	1959
	<i>John J. Scrivner, Manager, Fuels Tax Division, Dept. of Motor Vehicles</i>		<i>Oregon</i>
Thirty-fourth	Chicago, Illinois	October	1960
	<i>George M. Harlow, Director, Fuel Tax Division, Dept. of Revenue</i>		<i>Michigan</i>
Thirty-fifth	Mobile, Alabama	October	1961
	<i>Harold D. Abbott, Highway Tax Admin., State Board of Equalization</i>		<i>California</i>
Thirty-sixth	Albany, New York	September	1962
	<i>Robert R. Cutler, Supervisor, Fuel Tax Division, Dept. of Revenue</i>		<i>Illinois</i>
Thirty-seventh	San Francisco, California	September	1963
	<i>Douthitt R. Camp, Chief, Gasoline Tax Division, Dept. of Revenue</i>		<i>Alabama</i>
Thirty-eighth	Cincinnati, Ohio	September	1964
	<i>John K. Coleman, Chief, Gasoline Tax Div., Office of the Comptroller</i>		<i>Maryland</i>
Thirty-ninth	Denver, Colorado	Aug-Sept	1965
	<i>Peter S. Jokull, Director, Petroleum Div., Department of Taxation</i>		<i>Minnesota</i>
Fortieth	Philadelphia, Pennsylvania	October	1966
	<i>John W. Bearden, Director, Motor Fuel Tax Unit, Dept. of Revenue</i>		<i>Georgia</i>
Forty-first	Atlanta, Georgia	October	1967
	<i>Inez Lebsock, Chief, Motor Fuel Tax, Office of State Tax Commission</i>		<i>Nebraska</i>
Forty-second	Santa Barbara, California	September	1968
	<i>Walter Dunn, Chief, Motor Fuel Tax Division, Department of Revenue</i>		<i>Kansas</i>
Forty-third	Miami Beach, Florida	October	1969
	<i>Wesley E. Stevenson, Director, Motor Fuel Tax Division, Dept. of Rev.</i>		<i>Arkansas</i>
Forty-fourth	Baltimore, Maryland	September	1970
	<i>Donald K. Currie, Provincial Tax Commissioner, Prov. Tax Commission</i>		<i>Nova Scotia</i>
Forty-fifth	Madison, Wisconsin	September	1971
	<i>William R. Peebles, Director, Petroleum Tax Division, Dept. of Revenue</i>		<i>Tennessee</i>
Forty-sixth	Biloxi, Mississippi	October	1972
	<i>Robert P. Wilson, Administrator, Motor Fuel Tax Division, Dept. of Rev.</i>		<i>Montana</i>

Forty-seventh	Louisville, Kentucky	October	1973
	<i>Charles B. Williams, Dir., Excise & License Taxes, State Tax Dept.</i>		<i>West Virginia</i>
	<i>James F. Dagen, Director, Petroleum Division, Dept of Revenue</i>		<i>Minnesota</i>
Forty-eighth	Halifax, Nova Scotia, Canada	Sept-October	1974
	<i>Hal W. Lyster, Sup., Fuel Tax Section, Motor Veh. Div., Dept. of Trans.</i>		<i>Oregon</i>
Forty-ninth	Portland, Oregon	October	1975
	<i>Robert G. Sharpe, State Motor Vehicle Comptroller</i>		<i>Mississippi</i>
Fiftieth	Biloxi, Mississippi	November	1976
	<i>Lawrence B. Cole, Director, MFT, Revenue Division, Dept. of Treasury</i>		<i>Michigan</i>
Fifty-first	San Antonio, Texas	November	1977
	<i>Curtis B. Modling, Director, MFT Unit, Department of Revenue</i>		<i>Georgia</i>
Fifty-second	Duluth, Minnesota	September	1978
	<i>Douglas W. Mitchell, Supervisor, MFT, Sales Tax Div., Dept. of Tax.</i>		<i>Ohio</i>
Fifty-third	Philadelphia, Pennsylvania	October	1979
	<i>BH Conner, Manager, Fuels Tax Department, Div. of Motor Vehicles</i>		<i>Virginia</i>
Fifty-fourth	Stateline, Nevada	September	1980
	<i>Olivia Miller, Supervisor, MFT Section, State Tax Department</i>		<i>North Dakota</i>
Fifty-fifth	Quebec City, Canada	August-September	1981
	<i>Norris Nichols, Administrator, Motor Fuel Tax Division, Dept. of Rev.</i>		<i>Montana</i>
Fifty-sixth	Hot Springs, Arkansas	November	1982
	<i>Jack Duros, Assistant Chief, Audit Bureau, Department of Revenue</i>		<i>Massachusetts</i>
Fifty-seventh	Baltimore, Maryland	October	1983
	<i>E. Gregorie Frampton, Executive Director, Tax Commission</i>		<i>South Carolina</i>
Fifty-eighth	Oklahoma City, Oklahoma		1984
	<i>GW (Bill) Farnham, Department of Revenue</i>		<i>South Dakota</i>
Fifty-ninth	Des Moines, Iowa		1985
	<i>Dale Shuirman, Director, MFT Administration, Dept. of Trans.</i>		<i>Delaware</i>
Sixtieth	Coeur D'Alene, Idaho		1986
	<i>Robert (Bob) Nunes, State Board of Equalization</i>		<i>California</i>
Sixty-first	Savannah, Georgia	October	1987
	<i>Robert (Bob) Beck, Director, Motor Fuels Tax Div., Dept. of Rev.</i>		<i>North Carolina</i>
Sixty-second	Wilmington, Delaware		1988
	<i>Darwin Young, Bureau Chief, Idaho State Tax Commission</i>		<i>Idaho</i>

Sixty-third	Indianapolis, Indiana		1989
	<i>Richard (Dick) Beckner, Administrator, Excise Dept. of Tax.</i>		<i>Ohio</i>
Sixty-fourth	Phoenix, Arizona	October	1990
	<i>Stephen (Jim) Barger Jr., Chief, Bureau of Central Audit, Dept. of Rev.</i>		<i>Florida</i>
Sixty-fifth	Sarasota, Florida	September-October	1991
	<i>Stephen Pfeiffer, retired prior to the Annual meeting</i>		<i>New Jersey</i>
	<i>Merle Steffenson, Adm., Prorate & Fuel Tax Serv., Dept. of Licensing</i>		<i>Washington</i>
Sixty-sixth	Baltimore, Maryland	November	1992
	<i>Merle Steffenson, Adm., Prorate & Fuel Tax Serv., Dept. of Licensing</i>		<i>Washington</i>
Sixty-seventh	Wichita, Kansas	September	1993
	<i>James (Jim) Poe, Administrator, Special Tax Division, Dept. of Revenue</i>		<i>Indiana</i>
Sixty-eighth	Salt Lake City, Utah	September	1994
	<i>Julian W. Fitzgerald Sr., Director, Motor Carrier Services, Dept. of Rev.</i>		<i>Virginia</i>
Sixty-ninth	Williamsburg, Virginia	September	1995
	<i>Earl F. (Jack) Crago, III, Director, Bureau of MFT, Dept. of Rev.</i>		<i>Pennsylvania</i>
Seventieth	Harrisburg, Pennsylvania	October	1996
	<i>Cindy Anders, Manager, FTMA Unit, Department of Transportation</i>		<i>Montana</i>
Seventy-first	St. Louis, Missouri	September	1997
	<i>Janet Lake, Administrator, Motor Fuels Division, Department of Rev.</i>		<i>Nebraska</i>
Seventy-second	Denver, Colorado	November	1998
	<i>Peter Steffens, Revenue Program Administrator, Department of Rev.</i>		<i>Florida</i>
Seventy-third	Myrtle Beach, South Carolina	September	1999
	<i>Donald Paswater, Assistant Administrator, Comptroller of the Treasury</i>		<i>Maryland</i>
Seventy-fourth	Rochester, New York	September	2000
	<i>Steven Miller, Administrator, Idaho State Tax Commission</i>		<i>Idaho</i>
Seventy-fifth	Rapid City, South Dakota	September	2001
	<i>Roland Marr, Division Manager, Illinois Department of Revenue</i>		<i>Illinois</i>
Seventy-sixth	Anchorage, Alaska	September	2002
	<i>Eddie McCormack, Audit Manager, Tennessee Department of Revenue</i>		<i>Tennessee</i>
Seventy-seventh	Charlotte, North Carolina	September	2003
	<i>Joe O’Gorman, Assistant Chief, New Jersey Division of Taxation</i>		<i>New Jersey</i>
Seventy-eighth	Quincy, Massachusetts	October	2004
	<i>Robynn Wilson, Motor Fuel Tax Manager, Alaska Dept of Revenue</i>		<i>Alaska</i>

Seventy-ninth	Omaha, Nebraska	September	2005
	<i>Christy Dixon, Tax Auditor, State of Oklahoma</i>		<i>Oklahoma</i>
Eightieth	Albuquerque, New Mexico	October	2006
	<i>Carol Player, Non Resident Auditor, State of South Carolina</i>		<i>South Carolina</i>
Eighty-first	Baton Rouge, Louisiana	Sept-Oct	2007
	<i>Michael Harrell, Administrator, Fuels Tax Division, State of Delaware</i>		<i>Delaware</i>
Eighty-second	Hartford, Connecticut	September	2008
	<i>Jimmy Archer, Chief, CID Unit, Texas Comptroller of Public Accounts</i>		<i>Texas</i>
Eighty-third	Oklahoma City, Oklahoma	September	2009
	<i>Herman Wisneski, Revenue Tax Specialist, State of Minnesota</i>		<i>Minnesota</i>
Eighty-fourth	Helena, Montana	September	2010
	<i>Wilda Ice, Auditor III, West Virginia Tax Department</i>		<i>West Virginia</i>
Eighty-fifth	Charleston, West Virginia	September	2011
	<i>Rosemary Cleary, Tax Division Chief, CT Dept of Revenue Services</i>		<i>Connecticut</i>
Eighty-sixth	Providence, Rhode Island	October	2012
	<i>Dawn Lietz, Supervising Auditor II, NV DMV Motor Carrier</i>		<i>Nevada</i>
Eighty-seventh	Fargo, North Dakota	September	2013
	<i>Edie Martin, Public Service Executive, Kansas Department of Revenue</i>		<i>Kansas</i>
Eighty-eighth	Jackson Hole, Wyoming	September	2014
	<i>Jim Oliver, Director of Miscellaneous Taxes, Commonwealth of Kentucky</i>		<i>Kentucky</i>
Eighty-ninth	Chattanooga, Tennessee	September	2015
	<i>Scott Bryer, Bureau Chief/Administrator, New Hampshire Dept of Safety</i>		<i>New Hampshire</i>
Ninetieth	Portland, Maine	September	2016
	<i>John Manning, Tax Audit Manager, Utah State Tax Commission</i>		<i>Utah</i>
Ninety-first	Peoria, Illinois	September	2017
	<i>Scott Fitzgerald, Statistical Research Analyst, Iowa Dept of Revenue</i>		<i>Iowa</i>
Ninety-second	Portland, Oregon	September	2018
	<i>Randy Winkler, Director of Sales and Use Tax, Alabama Department of Revenue</i>		<i>Alabama</i>
Ninety-third	Louisville, Kentucky	September	2019
	<i>Chuck Ulm, Asst. Director, Field Enforcement Division, Comptroller of Maryland</i>		<i>Maryland</i>
Ninety-fourth	Cancelled Covid 19	September	2020
	<i>Tracy Halubka, Motor Fuels Section Supervisor, MT Department of Transportation</i>		<i>Montana</i>

Ninety-fifth <i>Tracy Halubka, Motor Fuel Section Supervisor, MT Department of Transportation</i>	Cancelled Covid 19	September	2021 <i>Montana</i>
Ninety-six <i>Tracy Halubka, retired prior to the Annual meeting</i> <i>Jeremy Neeck, Revenue Tax Specialist Principal, Petroleum Unit</i>	Stowe, Vermont	September	2022 <i>Montana</i> <i>Minnesota</i>
Ninety-seventh <i>Jeremy Neeck, Revenue Tax Supervisor, Minnesota Department of Revenue</i>	Orlando, Florida	September	2023 <i>Minnesota</i>

**Statistics On the
Motor Fuel Tax Section**

HOSTED CONFERENCES

The states that have hosted four conferences

California, Florida and Pennsylvania

The states/country that have hosted three conferences

Canada, Colorado, Illinois, Maryland, Minnesota, Missouri, Ohio, Oklahoma,
Oregon, Tennessee, Texas and Wisconsin

The states that have hosted two conferences

Alabama, Arkansas, Georgia, Indiana, Kentucky, Louisiana, Michigan,
Mississippi, New York, Virginia and West Virginia

The states that have hosted one conference

Alaska, Arizona, Connecticut, Delaware, Idaho, Iowa, Kansas, Maine,
Massachusetts, Montana, Nebraska, Nevada, New Hampshire, New Jersey, New
Mexico, North Carolina, North Dakota, Rhode Island, South Carolina, South
Dakota, Utah, Vermont, Washington and Wyoming

Alaska

Seventy-six Anchorage – 2002

Alabama

Fifteenth Montgomery – 1940

Thirty-fifth Mobile – 1961

Arizona

Sixty-fourth Phoenix – 1990

Arkansas

Tenth Hot Springs – 1935

Fifty-sixth Hot Springs – 1982

California

Twelfth	San Francisco – 1937
Twenty-third	Lake Tahoe – 1949
Thirty-seventh	San Francisco – 1963
Forty-second	Santa Barbara – 1968

Canada

Fifth	Toronto, Ontario – 1930
Forty-eighth	Halifax, Nova Scotia – 1974
Fifty-fifth	Quebec City, Quebec – 1981

Colorado

Sixth	Denver – 1931
Thirty-ninth	Denver – 1965
Seventy-second	Denver – 1998

Connecticut

Eighty-Second	Hartford – 2008
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Delaware

Sixty-second	Wilmington – 1988
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Florida

Twenty-first	St. Petersburg – 1947
Forty-third	Miami Beach – 1969
Sixty-fifth	Sarasota – 1991
Ninety-seventh	Orlando – 2023

Georgia

Forty-first	Atlanta – 1967
Sixty-first	Savannah – 1987

Idaho

Sixtieth	Coeur d'Alene – 1986
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Illinois

Twenty-second Chicago – 1948
Thirty-fourth Chicago – 1960
Ninety-first Peoria – 2017

Indiana

Eighth Indianapolis – 1933
Sixty-third Indianapolis – 1989

Iowa

Fifty-ninth Des Moines – 1985

Kansas

Sixty-seventh Wichita – 1993

Kentucky

Forty-seventh Louisville – 1973
Ninety-third Louisville – 2019

Louisiana

Twenty-sixth New Orleans – 1952
Eighty-first Baton Rouge -- 2007

Maine

Ninetieth Portland – 2016

Maryland

Forty-fourth Baltimore – 1970
Fifty-seventh Baltimore – 1983
Sixty-sixth Baltimore – 1992

Massachusetts

Seventy-eighth Quincy 2004

Michigan

Fourth Detroit – 1929
Thirtieth Mackinac Island – 1956

Minnesota

Fourteenth Minneapolis – 1939
Twenty-fourth St. Paul – 1950
Fifty-second Duluth – 1978

Mississippi

Forty-sixth Biloxi – 1972
Fiftieth Biloxi – 1976

Missouri

First St. Louis – 1926
Nineteenth St. Louis – 1944
Seventy-first St. Louis – 1997

Montana

Eighty-fourth Helena – 2010

Nebraska

Seventy-ninth Omaha – 2005

Nevada

Fifty-fourth Stateline – 1980

New Hampshire

Twentieth Bretton Woods – 1946

New Jersey

Ninth Atlantic City – 1934

New Mexico

Eightieth Albuquerque – 2006

New York

Thirty-sixth Albany – 1962

Seventy-fourth Rochester – 2000

North Carolina

Seventy-seventh Charlotte – 2003

North Dakota

Eighty-seventh Fargo – 2013

Ohio

Second Columbus – 1927

Twenty-fifth Columbus – 1951

Thirty-eighth Cincinnati – 1964

Oklahoma

Thirteenth Tulsa – 1938

Fifty-eighth Oklahoma City – 1984

Eighty-third Oklahoma City – 2009

Oregon

Thirty-third Portland – 1959

Forty-ninth Portland – 1975

Ninety-Second Portland – 2018

Pennsylvania

Seventh Philadelphia – 1932

Fortieth Philadelphia – 1966

Fifty-third Philadelphia – 1979

Seventieth Harrisburg – 1996

Rhode Island

Eighty-Sixth Providence – 2012

South Carolina

Seventy-third Myrtle Beach – 1999

South Dakota

Seventy-fifth Rapid City – 2001

Tennessee

Third Memphis – 1928

Twenty-ninth Gatlinburg – 1955

Eighty-eighth Chattanooga – 2015

Texas

Seventeenth Houston – 1942

Thirty-second Dallas – 1958

Fifth-first San Antonio – 1977

Utah

Sixty-eighth Salt Lake City – 1994

Vermont

Thirty-first Manchester – 1957

Ninety-six Stowe – 2022

Virginia

Eleventh Richmond – 1936

Sixty-ninth Williamsburg – 1995

Washington

Twenty-eighth Seattle – 1954

West Virginia

Sixteenth Charleston – 1941

Eighty-Fifth Charleston – 2011

Wisconsin

Eighteenth Milwaukee – 1943

Twenty-seventh Milwaukee – 1953

Forth-fifth Madison – 1971

Wyoming

Eighty-eighth Jackson Hole – 2014

PAST CHAIRS

The states that had five Chairs

Minnesota

The states that had four Chairs

Florida, Illinois, Kansas, Maryland, Montana, New Jersey, Oklahoma

The states that had three Chairs

Alabama, California, Montana, Nebraska, Ohio, Texas, Virginia and Washington

The states that had two Chairs

Colorado, Delaware, Georgia, Idaho, Indiana, Massachusetts, Michigan, Mississippi, Oregon, South Carolina, Tennessee, Utah and West Virginia

The states/country that had one Chair

Alaska, Arkansas, Canada, Connecticut, Iowa, Kentucky, Louisiana, New Hampshire, Nevada, North Carolina, North Dakota, Pennsylvania, South Dakota and Wisconsin

Alabama

Sixteenth	AB Tucker	1941
Thirty-seventh	Douthitt Camp	1963
Ninety-second	Randall Winkler	2018

Alaska

Seventy-eighth	Robynn Wilson	2004
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Arkansas

Forty-third	Wesley Stevenson	1969
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California

Twentieth	Robert Craig	1946
Thirty-fifth	Harold Abbott	1961
Sixtieth	Robert (Bob) Nunes	1986

Canada

Forty-fourth	Donald Currie	1970
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Colorado

Sixth	James Duce	1931
Seventh	James Duce	1932

Connecticut

Eighty-Fifth	Rosemary Cleary	2011
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Delaware

Fifty-ninth	Dale Shuirman	1985
Eighty-one	Michael Harrell	2007

Florida

Fifteenth	JT Rouse	1940
Thirtieth	MG O'Berry	1956
Sixty-fourth	Stephen (Jim) Barger Jr.	1990
Seventy-second	Peter Steffens	1998

Georgia

Fortieth	John Bearden	1966
Fifty-first	Curtis Modling	1977

Idaho

Sixty-second	Darwin Young	1988
Seventy-fourth	Steven Miller	2000

Illinois

Fourteenth	GS Holmberg	1939
Nineteenth	John Keeley	1944
Thirty-six	Robert Cutler	1962
Seventy-fifth	Roland Marr	2001

Indiana

Fifth	AN Bobbitt	1930
Sixty-seventh	James (Jim) Poe	1993

Iowa

Ninety-first Scott Fitzgerald 2017

Kansas

Tenth Alex Hotchkiss 1935

Twenty-second Al Schenkosky 1948

Forty-second Walter Dunn 1968

Eighty-seventh Edie Martin 2013

Kentucky

Eighty-eighth Jim Oliver 2014

Louisiana

No meeting held John Boyle 1945
(World War II)

Maryland

Thirty-second Bernard Nossel 1958

Thirty-eighth John Coleman 1964

Seventy-third Donald Paswater 1999

Ninety-third Chuck Ulm 2019

Massachusetts

Twenty-fifth Henry Long 1951

Fifty-sixth Jack Duros 1982

Michigan

Thirty-fourth George Harlow 1960

Fiftieth Lawrence Cole 1976

Minnesota

Seventeenth Arthur Anderson 1942

Thirty-ninth Peter Jokull 1965

Forty-seventh James Dagan 1973

Eighty-third Herman Wisneski 2009

Ninety-six Jeremy Neeck (acting) 2022

Ninety-seventh Jeremy Neeck 2023

Mississippi

Twenty-eighth	Adlia Morgan	1954
Forty-ninth	Robert Sharpe	1975

Missouri

First	William McAtee	1926
Second	William McAtee	1927
Third	William McAtee	1928
Fourth	William McAtee	1929

Montana

Forty-sixth	Robert Wilson	1972
Fifty-fifth	Norris Nichols	1981
Seventieth	Cindy Anders	1996
Ninety-four	Tracy Halubka	2020 (covid)
Ninety-five	Tracy Halubka	2021 (covid)
Ninety-six	Tracy Halubka	2022 (retired)

Nebraska

Eighteenth	John Ainlay	1943
Forty-first	Inex Lebsock	1967
Seventy-first	Janet Lake	1997

New Hampshire

Eighty-ninth	Scott Bryer	2015
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Nevada

Eighty-Sixth	Dawn Lietz	2012
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New Jersey

Ninth	Joseph McLaughlin	1934
Twenty-ninth	Armand Salmon, Jr.	1955
Sixty-fifth	Stephen Pfeiffer	1991
Seventy-seventh	Joe O’Gorman	2003

North Carolina

Sixty-first	Robert (Bob) Beck	1987
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North Dakota

Fifty-fourth	Olivia Miller	1980
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Ohio

Twenty-third	KK Douglas	1949
Fifty-second	Douglas Mitchell	1978
Sixty-third	Richard (Dick) Beckner	1989

Oklahoma

Eighth	ED Graham	1933
Twenty-fourth	Lawton L. Leininger	1950
Thirty-first	Herman H. Rice	1957
Seventy-ninth	Christy Dixon	2005

Oregon

Thirty-third	John Scrivner	1959
Forty-eighth	Hal Lyster	1974

Pennsylvania

Sixty-ninth	Earl (Jack) Crago	1995
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South Carolina

Fifty-seventh	E. Gregorie Frampton	1983
Eightieth	Carol Player	2006

South Dakota

Fifty-eighth	GW (Bill) Farnham	1984
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Tennessee

Forth-fifth	William Peebles	1971
Seventy-six	Eddie McCormack	2002

Texas

Thirteenth	George Sheppard	1938
Twenty-first	Sam Kimberlin	1947
Eighty-second	Jimmy Archer	2008

Utah

Twelfth	HP Leatham	1937
Ninetieth	John Manning	2016

Virginia

Eleventh	CF Joyner, Jr.	1936
Fifty-third	BH Conner	1979
Sixty-eighth	Julian Fitzgerald Sr.	1994

Washington

Twenty-seventh	JJ David	1953
Sixty-fifth	Merle Steffenson	1991
Sixty-sixth	Merle Steffenson	1992

West Virginia

Forty-seventh	Charles Williams	1973
Eighty-fourth	Wilda Ice	2010

Wisconsin

Twenty-sixth	Dwight Mack	1952
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STATES WITH NO CHAIRS

Midwestern Region

All States have had a National Chair

Northeastern Region

Maine, New York, Rhode Island, Vermont

Pacific Region

Arizona, Hawaii, New Mexico, Wyoming

Southern Region

All States have had a National Chair

**HISTORY
OF
THE**

Robert Beck

Award

The **second** recipient of the Robert E Beck Award was **Donald Paswater** with the State of Maryland. The award was presented at the 2001 Annual Meeting in Rapid City, South Dakota.

The **third** recipient of the Robert E Beck Award was **Ronald Miller** with Marathon Ashland LLC. The award was presented at the 2002 Annual Meeting in Anchorage, Alaska.

The **fourth** recipient of the Robert E Beck Award was **Eddie McCormack** with the State of Tennessee. The award was presented at the 2003 Annual Meeting in Charlotte, North Carolina.

The **fifth** recipient of the Robert E Beck Award was **Dave Skinner** with the State of Florida. The award was presented at the 2004 Annual Meeting in Quincy, Massachusetts.

The **sixth** recipient of the Robert E Beck Award was **Michael Robb** with the State of Wyoming. The award was presented at the 2005 Annual Meeting in Omaha, Nebraska.

The **seventh** recipient of the Robert E Beck Award was **Mary Tamplin-Collier** with the State of Georgia. The award was presented at the 2006 Annual Meeting in Albuquerque, New Mexico.

The **eighth** recipient of the Robert E Beck Award was **Robert Crawford** with the State of Maryland. The award was presented at the 2007 Annual Meeting in Baton Rouge, Louisiana.

The **ninth** recipient of the Robert E Beck Award was **Janet Lake** with the State of Nebraska. The award was presented at the 2008 Annual Meeting in Hartford, Connecticut.

The **tenth** recipient of the Robert E Beck Award was **Guy Ste-Marie** and **Andre Briesbois** with the Province of Quebec. The award was presented at the 2009 Annual Meeting in Oklahoma City, Oklahoma.

The **eleventh** recipient of the Robert E Beck Award was **Edward King** with the State of California. The award was presented at the 2010 Annual meeting in Helena, Montana.

The **twelfth** recipient of the Robert E Beck Award was **George Higdon** with the State of Mississippi. The award was presented at the 2011 Annual meeting in Charleston, West Virginia.

The **thirteenth** recipient of the Robert E Beck Award was **Steve Miller** with the State of Idaho and **Herman Wisneski** with the State of Minnesota. The awards were presented at the 2012 Annual meeting in Providence, Rhode Island.

The **fourteenth** recipient of the Robert E Beck Award was **Rollie Marr**, State of Illinois and **Doug Burdick** with FuelQuest. The awards were presented at the 2013 Annual meeting in Fargo, North Dakota.

The **fifteenth** recipient of the Robert E Beck Award was **Lou Feletto**, State of California and **Peter Steffens**, State of Florida. The awards were presented at the 2014 Annual meeting in Jackson Hole, Wyoming.

The **sixteenth** recipient of the Robert E Beck Award was **Donna Alderman**, State of North Carolina and **Carol Player**, State of South Carolina. The awards were presented at the 2015 Annual meeting in Chattanooga, Tennessee.

The **seventeenth** recipient of the Robert E Beck Award was **Rosemary Cleary**, State of Connecticut and **Robert Bray**, State of Arizona and Ohio. The awards were presented at the 2016 Annual meeting in Portland, Maine.

The **eighteenth** recipient of the Robert E Beck Award was **Martin Cano**, State of Texas and **John Penacho**, Sprague Operating Resources LLC. The awards were presented at the 2017 Annual meeting in Peoria, Illinois.

The **nineteenth** recipient of the Robert E Beck Award was **Richard Little**, Retired IRS and Deloitte. The award was presented at the 2108 Annual meeting in Portland, Oregon.

The **twentieth** recipients of the Robert E Beck Award were **Cindy Mongold**, State of Kansas and **Bill Gray**, Sinclair Oil. The awards were presented at the 2019 Annual meeting in Louisville, Kentucky.

The **2020 and 2021 Annual meeting** were cancelled because of COVID19.

The **twenty-first** recipients of the Robert E Beck Award were **Tracy Halubka**, State of Montana and **Jim Oliver**, State of Kentucky. The awards were presented at the 2022 Annual meeting in Stowe, Vermont.

The **twenty-second** recipients of the Robert E Beck Award were **Christy Dixon**, State of Oklahoma and **John Manning**, State of Utah. The awards were presented at the 2023 Annual meeting in Orlando, Florida