

**HISTORY
OF
THE FEDERATION
OF
TAX ADMINISTRATORS
MOTOR FUEL TAX SECTION
2024**



**FTA MOTOR FUEL TAX SECTION September 2024
Federation of Tax Administrators**

Sharone Bonardi, FTA Executive Director
Kevin Richard, Director of Excise Tax Administration

FTA Motor Fuel Tax Section

John Panza, Chair – State of North Carolina
Brandy Robillard, Vice Chair – State of Vermont
Jeremy Neeck – Immediate Past Chair

FTA Motor Fuel Tax Uniformity

Nancy Larrimore, Co-Chair – State of North Carolina
Rae Takai, Co-Chair – Motiva

Subcommittees 2024 - 2025

<p>Compliance State – Patrick Andrews – State of Virginia Industry – David Hernandez – Valero</p>
<p>Communication and Coordination State – Michael Tay, State of Florida Industry – Laura Molique, ExxonMobil</p>
<p>Electronic Commerce State – Michael Hanson – State of California Industry – Greg Anderson, Parkland</p>
<p>Forms Management State – Jessyca Stafford – State of Oregon Industry – Brenda Jo Beck, AvFuel</p>

MIDWESTERN

REGION

FTAMOTOR FUEL TAX SECTION – MIDWESTERN REGION
St. Louis, Missouri
March 25-26, 2024

Officers of the Midwestern Region

Governor Casandra Willis, State of Missouri
Incoming Governor Scott Horton, State of Michigan

States in the Region: Indiana, Illinois, Iowa, Kansas, Michigan, Minnesota, Missouri, Nebraska, North Dakota, Ohio, Oklahoma, South Dakota, Wisconsin.

Next Midwestern meeting will be held in Detroit, Michigan in June of 2025.

HISTORY OF THE MIDWESTERN REGION

<u>Year</u>	<u>Conference Location</u>	<u>Regional Chair</u>
1990	Lake of the Ozarks, Missouri	Ken Pearson
1991	Des Moines, Iowa	Ken Pearson
1992	Overland Park, Kansas	Janet Stege
1993	Dearborn, Michigan	Roland Marr
1994	Omaha, Nebraska	Roland, Marr
1995	Milwaukee, Wisconsin	Robert Zellner
1996	Bismarck, North Dakota	Joan Galster
1997	Springfield, Illinois	Roland, Marr
1998	Oklahoma City, Oklahoma	Christy Dixon
1999	Cincinnati, Ohio	Richard Beckner
2000	Rapid City, South Dakota	Debra Hillmer
2001	St. Paul, Minnesota	Larry Trimble
2002	St. Louis, Missouri	Pat Gifford
2003	Indianapolis, Indiana	Linda Dollens
2004*	Des Moines, Iowa	Dale Thede
2005	Topeka, Kansas	Edie Martin
2006	Lincoln, Nebraska	Marcia Leichner
2007	Indianapolis, Indiana	Linda Dollens
2008	Springfield, Illinois	Trent Knoles
2009**	Omaha, Nebraska	Kevin Schatz

2010	Minneapolis, Minnesota	Herman Wisneski
2011	Kansas City, Missouri	Keith Gast
2012	Grand Rapids, Michigan	Scott Horton
2013	Columbus, Ohio	Wesley Luthy
2014	Oklahoma City, Oklahoma	Christy Dixon
2015	Sioux Falls, South Dakota	Peggy Laurenz
2016	Madison, Wisconsin	Sue Nelson
2017	Des Moines, Iowa	Scott Fitzgerald
2018	Kansas City, Kansas	Edie Martin
2019	Ft. Wayne, Indiana	Betsy Shroyer
2020-2021	COVID	
2022	Fargo, North Dakota	Amanda Filipek
2023	Minneapolis (Bloomington), Minnesota	Jeremy Neeck
2024	St. Louis, Missouri	Casandra Willis

* First year without being a part of MSATA

** Midwestern Region was scheduled for Michigan however with the MSATA theme around “Energy” the Commissioners requested that the Motor Fuels Section meet with MSATA. With the downturn of the economy the Commissioners cancelled this year’s MSATA annual meeting and replaced the educational and training component with a webinar-styled series of presentations and allowed Motor Fuels to have their own meeting in Omaha, Nebraska.

Report of the FTA Midwestern Region Motor Fuel Tax Conference - 2024

The 2023 Midwest Region Motor Fuel Conference was held March 25-26, 2024, in St. Louis, Missouri. Of the 13 State in the Region, eleven were able to send delegates. In all we had 51 participants. Next year’s conference will be held in Missouri.

States that were present: Illinois, Iowa, Kansas, Michigan, Minnesota, Missouri, Nebraska, North Dakota, Oklahoma, South Dakota and Wisconsin.
States that were not present: Indiana and Ohio.

Casandra Willis, Regional Governor presided over the meeting. The Midwestern Region conference was very informative, providing for discussions

of relevant topics. Scott Horton from the State of Michigan was elected Governor for 2025. The Region passed four 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.

**Resolutions – Motor Fuel Tax Section
FTA Midwestern Region Motor Fuel Conference
St. Louis, Missouri
March 24-25, 2024**

RESOLUTION ONE

WHEREAS this the 64th annual meeting of the Federation of Tax Administrators, Midwestern Region Motor Fuel Tax Section, held at the Chase Park Plaza, St. Louis, Missouri 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 64th 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 **Casandra Willis and Gerald Robinett**, State of Missouri, **Jeremy Neeck**, State of Minnesota, and **Scott Horton**, State of Michigan.

RESOLUTION TWO

WHEREAS the proceedings of the formal session of this 64th 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 principal 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 **Casandra Willis**, Governor of the Midwestern

Region Motor Fuel Tax Section and to the speakers at this the 64th 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 64th 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
- Transloading Presentation and Discussion
- 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?
- Current Trends in Ethanol and Biofuels
- 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 64th annual meeting of the Federation of Tax Administrators, Midwestern Region, Motor Fuel Tax Section, recognizes 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
Concord New Hampshire
May 19-21, 2024**

Officers of the Northeastern Region

**Governor – Kurt Straube, State of New Hampshire
Incoming Governor – Peter Gacek, State of Connecticut
Past Governor – Cindy Burns, State of Massachusetts**

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 2025 in New Haven, 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 Bryer
2018	Providence, Rhode Island	Theriza Iafrate
2019	Wilmington, Delaware	Andrea Bayline
2020-2021	COVID	
2022	Annapolis, Maryland	Alicia Carusona
2023	Salem, Massachusetts	Cindy Burns
2024	Concord, New Hampshire	Kurt Straube

**Report of the FTA Northeastern Region
Motor Fuel Tax Conference -- 2024**

The 2024 Northeastern Regional meeting of the Motor Fuel Tax Section of the FTA was held May 19-21, 2024, in Concord, New Hampshire. Governor Kurt Straube with the State of New Hampshire presided over the conference. The Northeastern Region had 44 in attendance.

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

In the business meeting Peter Gacek (CT) was elected Governor for 2025. The Region passed four 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!!

**Resolutions -- Motor Fuel Tax Section
FTA Northeastern Region
Concord, New Hampshire
May 19-21, 2024**

RESOLUTION ONE

WHEREAS this the 90th annual meeting of the Federation of Tax Administrators, Northeastern Region Fuel Tax Section, held at the Marriott Courtyard / Grappone Conference Center in Concord, New Hampshire 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 90th 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 Kurt Straube, State of New Hampshire, Peter Gacek, State of Connecticut and Cindy Burns, State of Massachusetts.

RESOLUTION TWO

WHEREAS the proceedings of the formal sessions of this 90th 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 **Kurt Straube**, Governor of the Northeastern Region Motor Fuel Section, who presided at the sessions and to the speakers at this the 90th 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 90th annual meeting of the Federation of Tax Administrators, Northeastern Region, Motor Fuel Tax Section were as follows:

- Federal Highway Administration Update
- Diversions and Transloading
- 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
- IFTA Update
- Northeast Tax State Updates
- Reporting Roundtable Discussion
- Developments in Taxation of EV's and Highway Use Taxes
- Enforcement Trends
- Common Challenges and Lessons Learned
- State/Industry updates
- Business 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 90th annual meeting of the Federation of Tax Administrators, Northeastern Region, Motor Fuel Tax Section, recognizes, **Cindy Anders-Robb**, Federation of Tax Administrators 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
Denver, Colorado
April 14-16, 2024**

Officers of the Pacific Region

Governor	Babette Jensen, State of Arizona
Lt. Governor	Damian Armitage, State of California
Secretary/Treasurer	Clint Howells, State of Idaho

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 Boise, Idaho, April 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
2020-2021	COVID		
2022	Tucson, Arizona	Wayne Hassinger	Wyoming
2023	Anaheim, California	Katherine Ataman	Washington
2024	Denver, Colorado	Babette Jensen	Arizona

**Report of the FTA Pacific Region
Motor Fuel Tax Conference -- 2024**

The 2024 FTA Pacific Region Conference was presided over by Babette Jensen, Governor, from the State of Arizona.

The Pacific Region had 58 in attendance. States that were present: Arizona, California, Colorado, Idaho, Montana, Nevada, Oregon, Texas, Utah, Washington and Wyoming. The States not present were Alaska, Hawaii and New Mexico.

Election of officers for 2025 were Damian Armitage (CA) Governor, Anthony Muller (CO) Lt. Governor and Clint Howells (ID) Secretary/Treasurer. The Region passed 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 14-16, 2024

RESOLUTION ONE

WHEREAS this the 88th Annual Meeting of the Federation of Tax Administrators, Pacific Region of the Motor Fuel Tax Section held at the Holiday Inn East in Denver, Colorado 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 88th 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, Babette Jensen (Arizona) Governor, Damian Armitage (Colorado) Lt. Governor and Anthony Muller (Colorado) 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 **Babette Jensen**, 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 88th 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 88th Annual Meeting of the Federation of Tax Administrators, Pacific Region of the Motor Fuel Tax Section were as follows:

- Petroleum Marketers Association Update
- Charging Stations Infrastructure Update
- Taxation of Electric Charging Stations
- Uniformity Update
- **National Chair Report**
- **Electric Vehicle Industry Updates**
- How does Industry Work Downstream of Refining
- State Industry Update
- FHWA Grant Update
- Getting to Know Industry Consultants
- Roundtable Discussion – NEVI Program
- IFTA Inc. Update
- Roundtable Discussion – Administrative Issues
- Working Together for Successful System Upgrades / Launches
- Enforcement Trends and Tactics
- 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 88th Annual Meeting of the Federation of Tax Administrators, Pacific Region of the Motor Fuel Tax Section recognizes, **Cindy Anders-Robb**, former Director of Excise Tax Administration for the Federation of Tax Administrators 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**

Greenville, South Carolina

Officers of the Southern Region

Governor - Gaby Smith, State of South Carolina

Incoming Governor - Rodney Pendley, State of Tennessee

Immediate Past Governor - Emmanuel Nwogor, State of Georgia

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 March 2025 in Chattanooga, Tennessee.

HISTORY OF THE SOUTHERN REGION

<i><u>Year</u></i>	<i><u>Conference Location</u></i>	<i><u>Regional Chair</u></i>
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
2024	Greenville, South Carolina	Gaby Smith

Report of the FTA Southern Region Motor Fuel Tax Conference – 2024

The Southern Region of the FTA Fuel Tax Section held its annual conference June 23-25, 2024, in Greenville, South Carolina. Governor Gaby Smith presided over the conference. In the business meeting Rodney Pendley (TN) was elected Governor for 2025. The FTA Southern Region had 42 in attendance and passed four resolutions.

The States present were Alabama, Arkansas, Florida, Georgia, Kentucky, Mississippi, North Carolina, South Carolina, Tennessee, Virginia and West Virginia. Louisiana was not in attendance.

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
Greenville, South Carolina
June 23-25, 2024**

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 **Gaby Smith**, State of South Carolina, **Rodney Pendley**, State of Tennessee, **Emmanuel Nwogor**, State of Georgia.

RESOLUTION TWO

WHEREAS the proceedings of the formal sessions of this 2024 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 **Gaby Smith**, 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 2024 annual meeting of the Southern Region, Motor Fuel Tax Section Conference, held in Greenville, South Carolina at the Springhill Suites were as follows:

- Diversions and Transloading
- Grid Development
- National Chair's Report
- National Electric Vehicle Infrastructure Program
- IFTA, Inc. Update
- Uniformity Update
- Federal Highway Association Update
- 29 Years of Tax at the Rack
- Safety Inspections & Dyed Fuel
- Fraud Referrals
- State/Industry Updates
- Sustainable Aviation Fuel and Mentoring Program
- Southern 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 Tax Agencies, FHWA and Industry for their input, knowledge and continued efforts to combat motor fuel tax evasion.

RESOLUTION FOUR

WHEREAS, this 2024 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 the friends and associates in the Southern Region wish to thank **Cindy Anders-Robb**, Federation of Tax Administrators for her long standing commitment to the Southern Region of the Motor Fuel Tax Section. We pledge our intent to carry on, and wish her, as a valued friend and professional associate the very best in retirement.

**ANNUAL
MEETING
SUMMARY
2023**

**FTA 97th Annual Motor Fuels Conference
Orlando, FL**

MEETING MINUTES

MONDAY – September 18, 2023

8:00AM – 11:30AM General Session

Presiding

*Jeremy Neeck, Revenue Tax Supervisor, Special Taxes Division, Petroleum Tax Unit
and the FTA Motor Fuel Tax Section National Chair*

- Mr. Neeck welcomed all members of the conference and provided opening remarks and housekeeping items.

Color Guards

Florida Highway Patrol Honor Color Guard

Singing of the Anthems

Gladys Justinjano, Officer, Orlando PD

Introductions of participants

- Each of the participants provided self-introductions of name, position and company or state.

American Petroleum Institute (API) Update

Ed Greenstein, Indirect Tax Advisor, BP America

- Mr. Greenstein talked about the American Petroleum Institute and about the motor fuels industry, including some of the current events associated with various fuel types.

FHWA Update

Mike Dougherty, Program Analyst, Federal Highway Administration

- Mr. Dougherty provided the FHWA Annual update.
 - Federal shutdown impact on FHWA
 - E88
 - FHWA team members
 - Grant applications and usage of awards

- IJIA (Infrastructure Investment and Job Act) or BIL (Bipartisan Infrastructure Law)- Fuel Location Funding
- Fuel tax suspension
- Fuels and FASH/500-Series Reporting Guide
- Monthly Motor Fuel Report
- National Electric Vehicle Infrastructure Formula Program (NEVI)
- Charging and Fueling Infrastructure Discretionary Grant Program (CFI)

Florida Petroleum Marketers

Ned Bowman, *Executive Director of the Florida Petroleum Marketers Association*

- Mr. Bowman became ill and was not able to present.

Uniformity Update

Nancy Larrimore, *Revenue Administrative Officer III, State of North Carolina and the Uniformity State Co-Chair.*

Rae Takai, *Indirect Tax Manager, Motiva Enterprises LLC and the Uniformity Industry Co-Chair*

- Ms. Larrimore and Ms. Takai provided an update on the benefits of FTA Uniformity and how it assists both government and industry increasing efficiencies in reporting, remitting and in motor fuels tax administration.
 - Mission Statement
 - Uniformity goals
 - Uniformity Committee makeup
 - US Regions- Northeast; Southern; Midwest; Pacific
 - Canadian Fuel Tax Council
 - Steering Committee
 - Subcommittees
 - Compliance
 - Communication and Coordination
 - Technology
 - Forms Management
- A fun game related to motor fuels was played to encourage networking and comradery amongst the participants.

11:30AM – 1:00PM Executive Luncheon (All invited)

What's on the Horizon

Oscar Garza, *Principal, Tax Compliance Services, Ryan LLC*

- IRS- Exports
- Texas- Exports
- Rhode Island- Imports
 - Apex
- Litigation, Litigation, Litigation
- Matching
- Mileage Based User Fees
- New Ways of Working

1:00PM – 4:15PM Concurrent Breakout Sessions (repeating sessions)

Technology Trends in Fuel Tax Compliance

Moderator: John Panza

Panel:

- **Cole Sturdivant – Motor Fuel Tax Advisor, IGEN**
- **Joe Milack- Client Support, FAST Enterprise LLC**
- **Steve Shannon- Senior Director- Product Management, Avalara**
- **Jessyca Stafford- Senior Fuels Tax Auditor, OR DOT**

- The panel discussed technology trends in fuel tax compliance and led an interactive discussion with the audience. The following topics were discussed:
 - Data
 - Data management
 - Data warehousing
 - Tools
 - BOTS
 - Extract Transform Load (ETL)
 - Advanced Excel Technology
 - Power Query
 - Power BI
 - Artificial Intelligence (AI)
 - Data Warehouse

Electric Vehicles/Charging Stations

Moderator: Kurt Straube, Road Toll Audit Supervisor, New Hampshire
Department of Safety – Road Toll Bureau

Panel:

Scott Fitzgerald, Statistical Research Analyst, Iowa Dept of Revenue?
Stephen Wisyanski, Assistant Director, PA Department of Revenue?
April Hommerding, Wisconsin Department of Revenue?
Denecia Taylor-Cassil, Manager of Tax Research & Advisory, Musket

Resale of Electricity
Rent time & space
Mobil Apps
Rental car

- The panel discussed electric vehicles/charging stations. The following topics were discussed:
 - The New Hampshire Approach
 - Implementing Iowa’s Electric Fuel Excise Tax
 - PA Motor & Alternative Fuel Tax
 - Alternative Fuels Tax and EV Charging Station License
 - Breaking Down WI 1907 Public Utility Law
 - Resale of Electricity
 - Retailers Perspective
 - And More...

IMMEDIATELY FOLLOWING THE CONCURRENT SESSIONS
GOVERNMENT ONLY SESSION

All States will meet to discuss current concerns in Motor Fuel Tax Administration

Moderator: *Kim Peters, Fuel Tax Supervisor, Department of Transportation, State of Wyoming.*

- Mr. Neeck led a government only discussion with the participants about current issues in MF Tax Administration.

TUESDAY – September 19, 2023

7:00AM – 5:00PM **Late Registration**
7:00AM – 8:00AM **Breakfast**
8:00AM – 11:30AM **General Session**

Presiding

*Jeremy Neeck, Revenue Tax Supervisor, Special Taxes Division, Petroleum Tax Unit
and the FTA Motor Fuel Tax Section National Chair*

Internal Revenue Update

Kellie McCann, Excise Tax Policy Program Manager

Alan Anderson, Tax Policy Analyst

Allison Boyd, Tax Policy Analyst

Jeff Buchholz, Tax Policy Analyst

- Inflation Reduction Act (PL 117-169) Fuel Provisions
 - Extension of Fuel Tax Credits
 - Reinstatement and Extension of Fuel Credits
 - Termination of Alternative Fuel/Alternative Fuel Mixture Credits for Liquid Hydrogen
 - New Sustainable Aviation Fuel (SAF) Credit
 - Notice 2023-06
 - SAF Credit
- SAF Registration
- Oil Spill Tax Export Claims
- Alternative fuel mixture suspense claims
- IRS 6426 Credits and Income Tax Issue
- Superfund Chemical Taxes
- Efiling
- Contacts

Future of Sustainable Aviation Fuel

Brenda Jo Beck, Director of Tax, Avfuel Corporation

Sam Dagley, Tax Director, PwC

- Ms. Beck provided an informative update on Sustainable Aviation Fuel (SAF), such as:
 - Specific goals- short, medium and long term
 - Achieving net Lifecycle GHG Reductions with SAF
 - How SAF is made- considered drop-in fuel
 - ASTM standards
 - Approval process for new feedstocks
 - Drop-in solution to existing fuel supply chain and infrastructure
 - Pathways
 - Refiners and Producers

- Production Volume
- SAF Airports
- Mr. Dagley provided information on the tax issues of SAF.
 - Federal taxation
 - SAF credits
 - SAF qualified mixtures
 - Applicable materials
 - Making claims

Cybersecurity (part 2)

Trip Hillman, Partner IT Advisory Services, Weaver

- Mr. Hillman discussed cybersecurity and identity risk.
 - Challenge
 - Top Risks to consider
 - Key approaches to revisit
 - Good digital citizen
 - Next steps

National Chair's Awards

Jeremy Neeck, Revenue Tax Supervisor, Special Taxes Division, Petroleum Tax Unit and the FTA Motor Fuel Tax Section National Chair

- Regional awards
 - Midwest
 - Jeremy Neeck- Governor (Minnesota)
 - Southern
 - Emmanuel Nwogor- Governor (Georgia)
 - Northeast
 - Cynthia Burns- Governor (Massachusetts)
 - Pacific
 - Katherine Ataman- Governor (Washington)
 - Babette Jensen- Lt. Governor (Arizona)
 - Damian Armitage- Secretary
- National Chairman Awards
 - Patrick Andrews- Virginia
 - David Hernandez- Valero

- For their dedication and contributions to the Compliance Subcommittee and the Motor Fuel Tax Section Uniformity Committee
- Chuck Ulm- Maryland
 - For his mentoring and guidance, dedication and contributions to the FTA MF Tax Section
- Wendy Thompson- Musket Corporation
 - For her dedication and contributions to the Motor Fuel Tax Section Uniformity Committee and the Motor Fuel Tax Section
- Arizona Department of Transportation- Enforcement and Compliance Division, Fuel Tax Evasion unit
 - For their continued effort in improvements to combat fuel tax evasion and their contributions to the Motor Fuel Tax Section

Robert Beck Awards

John Panza, Director – Excise Tax Division, North Carolina Department of Revenue and FTA Motor Fuel Tax Section National Vice Chair

- This year’s Robert Beck Lifetime Achievement award recipients are:
 - John Manning (retired) Utah
 - Christy Dixon (retired) Oklahoma

11:30AM – 1:00PM lunch (on your own)

1:00PM – 4:15PM Concurrent Breakout Sessions (repeating sessions)

Latest in Renewable Alternative Fuels

Moderator: *Johnny Huynh, Partner, KSM*

Panel: *Sabrina Calloway, Executive Tax Director, Valero*
Greg Anderson, Director of US Indirect Tax, Parkland
DJ Laake, Sr. Indirect Tax Manager, Green Plain Trades Group LLC

- Renewable Diesel & biodiesel
- Ethanol
- SAF
- Carbon Sequestration

Resolving Tax Matters in a New Environment

Moderator: **Rae Takai, Indirect Tax Manager, Motiva**

Panel:

*Katherine Ataman, Assistant Director, WA State Department of Licensing
Babette Jensen, Lead Auditor, AZ Department of Transportation
David Hernandez, Senior Tax Manager, Valero Energy Corp.
Deborah Wilson, Motor Fuel Tax Manager, Marathon Petroleum Co. LP*

- Chapter One
 - Recruitment Strategy
 - Retention Strategy
 - Sustainability Strategy
- Chapter Two
 - How we engage
 - Industry to industry
 - States to state
 - Industry and state
 - What do we do well?
 - What can be do better?
- Chapter Three
 - Technology
 - Electric Vehicles
 - Workforce Transitions
 - One size doesn't fit all

IMMEDIATELY FOLLOWING THE CONCURRENT SESSIONS
Annual Business Meeting – All States present need to stay

- Mr. Neeck led the Annual business meeting with state representatives. The following topics were discussed:
 - Roll Call of States
 - 35 states were in attendance
 - Regional Updates
 - Midwestern- Jeremy Neeck (Minnesota)
 - Northeast- Cindy Burns (Massachusetts)
 - Pacific- Katherine Ataman (Washington)
 - Southern- Emmanuel Nwogor
 - Old Business

- Committee Reports
 - Time and Place Committee (Kim Hensley)
 - September 22-25 Cedar Rapids, Iowa
 - 2025 to be held in Pacific region
 - Resolutions Committee (Scott Fitzgerald)
 - 11 resolutions approved
 - Nomination Committee (Jessyca Stafford)
 - 2024 National Chair- John Panza
 - 2024 National Vice-Chair- Kurt Straube
- New Business
 - Discussions were held about adding another Lifetime Achievement Award
 - A subcommittee was put together to determine the criteria for the award
- Meeting adjourned

6:30PM – 10:00PM FTA Closing Reception and Banquet

WEDNESDAY – September 20, 2023

7:00AM – 8:00AM

Breakfast

8:00AM – Noon

General Session

Presiding

Jeremy Neeck, Revenue Tax Supervisor, Special Taxes Division, Petroleum Tax Unit and the FTA Motor Fuel Tax Section National Chair

AZ Enforcement Unit

- *Sergeant, Alysia Solarez*
- *Officer Alan Parisian*
- *Officer David Audelo*
- *Officer Mark Nielson*
- *Babette Jensen, Lead Auditor AZ Department of Revenue*
- The panel discussed the mission of their unit and their operations and interactions with the AZ Financial Management Services. They provided pictures of illegal activities that they found during their inspections and discussed the various aspects of their investigations.

Current Schemes in Motor Fuel Tax

Justin Scott, *Captain Field Operations, Criminal Investigations Division,*
Comptroller of Texas

- A presentation was given on the following topics:
 - Mission
 - Statistics FY 9/2022-8/2023
 - Trends
 - Crimes associated with fuel theft schemes
 - Pictures of illegal activities were presented and discussed

**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>William A. McAtee, State Inspector of Oils</i>	November	1926 <i>Missouri</i>
Second	Columbus, Ohio <i>William A. McAtee, State Inspector of Oils</i>	October	1927 <i>Missouri</i>
Third	Memphis, Tennessee <i>William 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 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</i>	October	1942 <i>Minnesota Dept. of Taxation</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, Admin., 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., Comp. 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, 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, Dept. of Taxation</i>	December	1952 <i>Wisconsin</i>

Twenty-seventh	Milwaukee, Wisconsin	October	1953
	<i>JJ David, Administrator, Fuel Tax Division, Dept. of Licenses</i>		<i>Washington</i>
Twenty-eighth	Seattle, Washington	August	1954
	<i>Adlia Morgan, Director of Petroleum Taxes, OMV Comptroller</i>		<i>Mississippi</i>
Twenty-ninth	Gatlinburg, Tennessee	September	1955
	<i>Armand J. Salmon, Jr. State Supervisor, MF Tax Bureau, Treasury</i>		<i>New Jersey</i>
Thirtieth	Mackinac Island, Michigan	September	1956
	<i>MG O'Berry, Director, Motor Fuel Tax Bureau, State Comptroller</i>		<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, Fuel Taxes Division, Dept. of Revenue</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-seventy	San Francisco, California	September	1963
	<i>Douthitt R. Camp, Chief, Gasoline Tax Division, Dept. of Revenue</i>		<i>Alabama</i>
Thirty-eight	Cincinnati, Ohio	September	1964
	<i>John K. Coleman, Chief, Gasoline Tax Division, Comptroller's Office</i>		<i>Maryland</i>
Thirty-ninth	Denver, Colorado	Aug – Sep	1965
	<i>Peter S. Jokull, Director, Petroleum Div. Dept. of Taxation</i>		<i>Minnesota</i>
Fortieth	Philadelphia, Pennsylvania	October	1966
	<i>John W. Bearden, Director, Motor Fuel Tax Unit, Dep. 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, Office of State Tax Commission</i>		<i>Nebraska</i>
Forty-third	Miami Beach, Florida	October	1969
	<i>Wesley E. Stevenson, Director, Motor Fuel Tax Division, Dep. 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, Dep. Of Rev.</i>		<i>Tennessee</i>
Forty-sixth	Biloxi, Mississippi	October	1972
	<i>Robert P. Wilson, Administrator, Motor Fuel Tax Division, DoR</i>		<i>Montana</i>
Forty-seventh	Louisville, Kentucky	October	1973
	<i>Charles B. Williams, Dir., Excise & Lic. 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	Sep – Oct	1974
	<i>Hal W. Lyster, Supervisor, Fuel Tax Section, OMV, Dep of Transport.</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 Treas</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 Dept, 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, Quebec, Canada	Aug – Sep	1981
	<i>Norris Nichols, Administrator, Motor Fuel Tax Division, Dep of Rev</i>		<i>Montana</i>
Fifty-sixth	Hot Springs, Arkansas	November	1982
	<i>Jack Duros, Assistant Chief, Audit Bureau, Dept. of Revenue</i>		<i>Massachusetts</i>

Fifty-seventh	Baltimore, Maryland <i>E. Gregorie Frampton, Executive Director, Tax Commission</i>	October	1983 <i>South Carolina</i>
Fifty-eighth	Oklahoma City, Oklahoma <i>GW (Bill) Farnham, Department of Revenue</i>		1984 <i>South Dakota</i>
Fifty-ninth	Des Moines, Iowa <i>Dale Shuirman, Director, MFT Administration, Dept. of Transp.</i>		1985 <i>Delaware</i>
Sixtieth	Coeur D'Alene, Idaho <i>Robert (Bob) Nunes, State Board of Equalization</i>		1986 <i>California</i>
Sixty-first	Savannah, Georgia <i>Robert (Bob) Beck, Director, Motor Fuels Tax Div. DoR</i>	October	1987 <i>North Carolina</i>
Sixty-second	Wilmington, Delaware <i>Darwin Young, Bureau Chief, Idaho State Tax Commission</i>		1988 <i>Idaho</i>
Sixty-third	Indianapolis, Indiana <i>Richard (Dick) Beckner, Administrator, Excise Tax, Dept. of Tax</i>		1989 <i>Ohio</i>
Sixty-fourth	Phoenix, Arizona <i>Stephen (Jim) Barger Jr., Chief, Bureau of Central Audit, DoR</i>	October	1990 <i>Florida</i>
Sixty-fifth	Sarasota, Florida <i>Stephen Pfeiffer, (Retired prior to Annual Meeting)</i> <i>Merle Steffenson, Adm. Prorate & Fuel Tax Serv. Dep. Of Lic.</i>	Sep – Oct	1991 <i>New Jersey</i> <i>Washington</i>
Sixty-sixth	Baltimore, Maryland <i>Merle Steffenson, Adm. Prorate & Fuel Tax Serv. Dep. Of Lic.</i>	November	1992 <i>Washington</i>
Sixty-seventh	Wichita, Kansas <i>James (Jim) Poe, Administrator, Special Tax Division, DoR</i>	September	1993 <i>Indiana</i>
Sixty-eighth	Salt Lake City, Utah <i>Julian W. Fitzgerald Sr., Director, Motor Carrier Services, DoR</i>	September	1994 <i>Virginia</i>
Sixty-ninth	Williamsburg, Virginia <i>Earl F. (Jack) Crago, III, Director, Bureau of MFT, DoR</i>	September	1995 <i>Pennsylvania</i>
Seventieth	Harrisburg, Pennsylvania <i>Cindy Anders, Manager, FTMA Unit, Dept. of Transportation</i>	October	1996 <i>Montana</i>
Seventy-first	St. Louis, Missouri <i>Janet Lake, Administrator, Motor Fuels Division, DoR</i>	September	1997 <i>Nebraska</i>

Seventy-second	Denver, Colorado	November	1998
	<i>Peter Steffens, Revenue Program Administrator, DoR</i>		<i>Florida</i>
Seventy-third	Myrtle Beach, South Carolina	September	1999
	<i>Donald Paswater, Assistant Administrator, Comptroller of the Treas.</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, Department of Revenue</i>		<i>Illinois</i>
Seventy-sixth	Anchorage, Alaska	September	2002
	<i>Eddie McCormack, Audit Manager, Department of Revenue</i>		<i>Tennessee</i>
Seventy-seventh	Charlotte, North Carolina	September	2003
	<i>Joe O’Gorman, Assistant Chief, Division of Taxation</i>		<i>New Jersey</i>
Seventy-eighth	Quincy, Massachusetts	October	2004
	<i>Robynn Wilson, Motor Fuel Tax Manager, Department of Revenue</i>		<i>Alaska</i>
Seventy-ninth	Omaha, Nebraska	September	2005
	<i>Christy Dixon, Tax Auditor, Tax Commission</i>		<i>Oklahoma</i>
Eightieth	Albuquerque, New Mexico	October	2006
	<i>Carol Player, Non-Resident Auditor, Department of Revenue</i>		<i>South Carolina</i>
Eighty-first	Baton Rouge, Louisiana	Sep – Oct	2007
	<i>Michael Harrell, Administrator, Fuels Tax Division, DoR</i>		<i>Delaware</i>
Eighty-second	Hartford, Connecticut	September	2008
	<i>Jimmy Archer, Chief, CID Unit, Comptroller of Public Accounts</i>		<i>Texas</i>
Eighty-third	Oklahoma City, Oklahoma	September	2009
	<i>Herman Wisneski, Revenue Tax Specialist, DoR</i>		<i>Missouri</i>
Eighty-fourth	Helena, Montana	September	2010
	<i>Wilde Ice, Auditor III, Tax Department</i>		<i>West Virginia</i>
Eighty-fifth	Charleston, West Virginia	September	2011
	<i>Rosemary Cleary, Tax Division Chief, Dept. of Rev. Services</i>		<i>Connecticut</i>
Eighty-sixth	Providence, Rhode Island	October	2012
	<i>Dawn Lietz, Supervising Auditor II, DMV Motor Carrier</i>		<i>Nevada</i>

Eighty-seventh	Fargo, North Dakota <i>Edie Martin, Public Service Executive, Department of Revenue</i>	September	2013 <i>Kansas</i>
Eighty-eighth	Jackson Hole, Wyoming <i>Jim Oliver, Director of Miscellaneous Taxes, Commonwealth</i>	September	2014 <i>Kentucky</i>
Eighty-ninth	Chattanooga, Tennessee <i>Scott Bryer, Bureau Chief / Administrator, Department of Safety</i>	September	2015 <i>New Hampshire</i>
Ninetieth	Portland, Maine <i>John Manning, Tax Audit Manager, State Tax Commission</i>	September	2016 <i>Utah</i>
Ninety-first	Peoria, Illinois <i>Scott Fitzgerald, Statistical Research Analyst, DoR</i>	September	2017 <i>Iowa</i>
Ninety-second	Portland, Oregon <i>Randy Winkler, Director of Sales and Use Tax, DoR</i>	September	2018 <i>Alabama</i>
Ninety-third	Louisville, Kentucky <i>Chuck Ulm, Assistant Director, Field Enforcement Div., Comptroller</i>	September	2019 <i>Maryland</i>
Ninety-fourth	Cancelled – COVID 19 <i>Tracy Halubka, Motor Fuel Section Supervisor, DoT</i>		2020 <i>Montana</i>
Ninety-fifth	Cancelled – COVID 19 <i>Tracy Halubka, Motor Fuel Section Supervisor, DoT</i>		2021 <i>Montana</i>
Ninety-sixth	Stowe, Vermont <i>Tracy Halubka, (Retired prior to Annual Meeting)</i> <i>Jeremy Neeck, Revenue Tax Specialist Principal, Petroleum Unit</i>	September	2022 <i>Montana</i> <i>Minnesota</i>
Ninety-seventh	Orlando, Florida <i>Jeremy Neeck, Revenue Tax Supervisor, Department of Revenue</i>	September	2023 <i>Minnesota</i>
Ninety-eighth	Cedar Rapids, Iowa <i>John Panza, Director, Excise Tax Division, DoR</i>	September	2024 <i>North Carolina</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, Iowa, Kentucky,
Louisiana, Michigan, Mississippi, New York, Virginia and
West Virginia

The states that have hosted one conference

Alaska, Arizona, Connecticut, Delaware, Idaho, 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

Delaware

Sixty-second Wilmington – 1988

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

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

Ninety-eighth – Cedar Rapids 2024

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
Forty-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, North Carolina, 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 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

Arkansas

Forty-third Wesley Stevenson 1969

California

Twentieth Robert Craig 1946

Thirty-fifth Harold Abbott 1961

Sixtieth Robert (Bob) Nunes 1986

Canada

Forty-fourth Donald Currie 1970

Colorado

Sixth James Duce 1931

Seventh James Duce 1932

Connecticut

Eighty-fifth Rosemary Cleary 2011

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 Inez Lebsack 1967
Seventy-first Janet Lake 1997**

New Hampshire

Eighty-ninth Scott Bryer 2015

Nevada

Eighty-Sixth Dawn Lietz 2012

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
Ninety-eighth John Panza 2024**

North Dakota

Fifty-fourth Olivia Miller 1980

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

South Carolina

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

South Dakota

Fifty-eighth GW (Bill) Farnham 1984

Tennessee

Forty-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

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 Robert E. Beck Lifetime Achievement Award was established in 1998 to recognize *Mr. Robert E. Beck's* 40 years of guidance, support, encouragement, leadership and mentoring to government and industry in the Motor Fuel Tax Administration. Mr. Beck received the inaugural 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 due to the COVID19 pandemic.

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.

The **twenty-third** recipients of the Robert E Beck Award were *Chuck Ulm*, State of Maryland and *Scott Bryer*, State of New Hampshire. The awards were presented at the 2024 Annual meeting in Cedar Rapids, Iowa.