

BYLAWS OF THE FEDERATION OF TAX ADMINISTRATORS (FTA) MOTOR FUELS TAX SECTION

ARTICLE I – NAME AND PURPOSE

SECTION 1.1: FTA MOTOR FUELS TAX SECTION NAME

The section shall be known as the Federation of Tax Administrators, Motor Fuels Tax Section (Section), and shall be a part of the Federation of Tax Administrators (FTA).

SECTION 1.2: FTA MOTOR FUELS TAX SECTION PURPOSE

The purpose of the Section shall be to improve the techniques of tax administrators and the work of their profession, and to advance the standards of tax administration, as it relates to the administration and enforcement of state motor fuels taxation.

To the attainment of the purpose, the Section shall:

- Strive to facilitate the discussion of issues and exchange ideas and information among state motor fuels tax administrators related to state motor fuels tax administration and enforcement. Without attempting to limit the means for conducting activities of the Section, the Section's activities will be conducted through:
 - Annual Conference
 - Annual Business Meeting
 - Uniformity meetings
 - Regional meetings
 - Training sessions
 - Conference calls
- Focus on the motor fuels tax laws and regulations on the local, state, and federal levels.
- Serve as a clearinghouse through which members communicate with each other and respond to administrative and enforcement issues that might arise from industry or government action.
- Communicate and exchange ideas with the motor fuels industry.
- Promote simplicity and uniformity, to the extent practical, in motor fuels tax law and tax administration among members, taking into consideration the independent sovereignty of Section members.

- Evaluate federal legislation related to motor fuels issues that are of mutual interest to the members, and recommend a position of support, opposition, or neutrality regarding such legislation to the FTA Board of Trustees.

ARTICLE II –MEMBERSHIP

Membership shall consist of members of the Federation of Tax Administrators that are engaged in the administration, collection and enforcement of motor fuels taxes. Membership fees, if applicable, shall be those established by the Board of Trustees of the Federation of Tax Administrators. Hereinafter, the term “member” refers to a member of the Section unless otherwise indicated.

ARTICLE III – REGIONS

The Section shall consist of four regions. The regions shall be called the Northeastern, Southern, Midwestern, and Pacific regions. Each region shall act to further the purpose of the Section at the regional level and may engage in other specific activities with the approval of the Steering Committee.

SECTION 3.1: NORTHEASTERN REGION

The Northeastern region shall include the following members:

- Connecticut
- Delaware
- Maine
- Maryland
- Massachusetts
- New Hampshire
- New Jersey
- New York
- Pennsylvania
- Rhode Island
- Vermont
- Washington D.C.

SECTION 3.2: SOUTHERN REGION

The Southern region shall include the following members:

- Alabama
- Arkansas
- Florida
- Georgia
- Kentucky
- Louisiana
- Mississippi
- North Carolina
- South Carolina
- Tennessee
- Virginia
- West Virginia

SECTION 3.3: MIDWESTERN REGION

The Midwestern region shall include the following members:

- Illinois
- Indiana
- Iowa
- Kansas
- Michigan
- Minnesota
- Missouri
- Nebraska
- North Dakota
- Ohio
- Oklahoma
- South Dakota
- Wisconsin

SECTION 3.4: PACIFIC REGION

The Pacific region shall include the following members:

- Alaska
- Arizona
- California
- Colorado
- Hawaii
- Idaho
- Montana
- Nevada
- New Mexico
- Oregon
- Texas
- Utah
- Washington
- Wyoming

ARTICLE IV – OFFICERS AND STEERING COMMITTEE

SECTION 4.1: NATIONAL OFFICERS

The National Officers of the Section shall consist of:

- Chairperson
- Vice-Chairperson
- Secretary

SECTION 4.2: NATIONAL OFFICER PROVISIONS

The Chairperson, Vice-Chairperson and Secretary of the Section shall each be employed by a Section member and shall be employed by an agency that is responsible for the administration, collection and enforcement of motor fuels taxes. Each year, nominees for such offices shall be recommended by the Nominating Committee and elected at the Annual Business Meeting by the majority of the members. Their term in office shall commence upon their election at the Annual Business Meeting and conclude with the election of their successors at the next succeeding Annual Business Meeting.

SECTION 4.3: REGIONAL OFFICERS

The officers of each region of the Section shall consist of:

- Governor
- Lieutenant Governor
- Secretary

SECTION 4.4: REGIONAL OFFICER PROVISIONS

The regional Governors, Lieutenant Governors, and Secretaries shall each be employed by a Section member and shall be employed by an agency that is responsible for the administration, collection and enforcement of motor fuels taxes in the region for which the regional officer is being elected. Each year, each region shall elect a regional Governor, Lieutenant Governor, and Secretary, by a plurality of the region's members attending the regional meeting. Their term in office shall commence upon their election at the regional meeting and conclude with the election of their successors at the following regional meeting.

SECTION 4.5: STEERING COMMITTEE

The Steering Committee shall consist of:

- Chairperson
- Vice-Chairperson
- Secretary
- Immediate Past Chairperson
- Uniformity Co-chair (State)
- FTA representative

SECTION 4.6: STEERING COMMITTEE PROVISIONS

Steering Committee members other than the FTA representative shall be employed by a Section member and shall be employed by an agency that is responsible for the administration, collection and enforcement of motor fuels taxes. Membership on the Steering Committee may not be delegated or assigned to any other individual. The FTA representative shall have a voice but not a vote.

ARTICLE V – DUTIES OF OFFICERS, STEERING COMMITTEE, AND FTA REPRESENTATIVE

SECTION 5.1: DUTIES OF THE CHAIRPERSON

The Chairperson's duties include but are not limited to:

- Presiding over all meetings of the Steering Committee and setting the agendas for the meetings.
- Implementing any matter that has been approved of by a vote of the Steering Committee.
- Presiding over the Annual Conference and any special meetings of the Section.
- Chairing the Nominating Committee.
- Serving on the Steering Committee.
- Appointing members to ad-hoc committees and projects unless otherwise specified in the bylaws.
- Supervising the planning of the program and speakers for the Annual Conference.
- Presiding over the Annual Business Meeting.
- Representing the Section in any functions on a regional or national level or appointing a delegate to do so.

SECTION 5.2: DUTIES OF THE VICE CHAIRPERSON

The Vice-Chairperson's duties include, but are not limited to:

- Assisting the Chairperson with duties as assigned by the Chairperson.
- Chairing the Time and Place Committee.
- Serving on the Steering Committee.
- Conducting the New Member Orientation at the Annual Conference.
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- Assuming the duties of the Chairperson should the Chairperson be unable to fulfill those duties or when the Chairperson has asked the Vice-Chairperson to represent the Chairperson. The Vice-Chairperson will fulfill the remainder of that term in addition to fulfilling his/her own term.

SECTION 5.3: DUTIES OF THE NATIONAL SECRETARY

The National Secretary's duties include but are not limited to:

- Keeping minutes and records of the Annual Conference and furnishing copies to the Chairperson.
- Providing copies of all minutes and records to the Steering Committee after the Chairperson has reviewed them.
- Serving on the Steering Committee.
- Chairing the Resolutions Committee.
- Presenting those resolutions approved by the Nominating Committee for a vote at the Annual Conference.
- Compiling the Annual Conference survey questionnaires and reporting to the Steering Committee the results prior to the planning of next year's Annual Conference.
- Coordinating with the FTA representative for historical recordkeeping documents.

SECTION 5.4: DUTIES OF THE GOVERNOR

A Governor's duties include but are not limited to:

- Organizing and presiding over any scheduled regional meeting.
- Presiding over any regional task force meeting held at the Annual Conference.
- Coordinating all interaction between the Chairperson and the region.
- Approving and coordinating the program and speakers for any regional meeting.
- Coordinating with the Sub-Committee chairs to collect data from regional members (e.g. Tax Information by State Handbook; e-Commerce Survey; Native American Survey, etc.)

SECTION 5.5: DUTIES OF THE LIEUTENANT GOVERNOR

Lieutenant Governor's duties include but are not limited to:

- Assisting the regional Governor at all meetings at which the regional Governor presides.
- Assisting in planning the agenda for the regional meeting.
- Serving on the regional meeting Time and Place Committee.
- Assuming the duties of the regional Governor if the regional Governor is unable to fulfill those duties or when the Governor has asked the Lieutenant Governor to represent the Governor.

SECTION 5.6: DUTIES OF THE REGIONAL SECRETARY

A Regional Secretary's duties include but are not limited to:

- Keeping minutes and records of all regional meetings.
- Furnishing copies of regional meeting minutes and records to the Governor and other regional meeting attendees.
- Forwarding copies of the minutes and records to the National Secretary.
- Assisting in planning the agenda for the regional meeting.

SECTION 5.7: DUTIES OF THE STEERING COMMITTEE

The Steering Committee shall conduct the regular business of the Section including but not limited to:

- Supervising activities pursuant to the purpose of the Section as defined in Article I.
- Exercising the exclusive authority to set the agenda for the Annual Conference including extending invitations to make presentations or participating on panels.
- Voting as required by Article IX.

- Establishing any Long-Term Specific-Purpose Committees.
- Establishing any ad-hoc committee deemed necessary by the Steering Committee for a purpose not already established in Article VII.
- Working, as needed, with any of the committees established in Article VII in their designated functions.
- Appointing co-chairs to standing committees unless otherwise specified in the bylaws.
- Reviewing and selecting recipients of the Robert E. Beck Award winner(s) from nominations submitted.
- Providing notice to the membership of any proposal to amend the Bylaws as required by Article VIII.
- Meeting annually and from time to time as it shall determine.

SECTION 5.8: DUTIES OF THE FTA REPRESENTATIVE

The FTA representative shall:

- Serve on the Steering Committee.
- Apprise the Steering Committee of proposed federal motor fuels laws, regulations, rules, or articles of interest that are of interest to the members.
- Reach out to member states and industry to seek participation in regional meetings and Annual Conferences.
- Facilitate the coordination of regional meetings and Annual Conferences.
- Keep members engaged in Section activities.
- Represent the interest of the Section on matters of motor fuels taxation that come before FTA and the FTA Board of Trustees.
- Act as the Section record keeper.
- Have a voice but not a vote during discussions and voting.

ARTICLE VI – MEETINGS

SECTION 6.1: ANNUAL CONFERENCE

- The Section shall conduct an Annual Conference at a time and place determined by the Steering Committee to discuss issues of significance to the members. Notice of the Annual Conference shall be provided to the members and the public by e-mail and publication on the FTA public website.
- The Annual Conference is open to members and non-members. While registration to attend the Annual Conference of the Section shall be open to any person (subject to denial or removal for cause), the Section reserves the right to meet, when it is determined to be necessary, as a whole or in part, in sessions restricted to members and representatives of other governmental entities admitted at the discretion of the Steering Committee.

- Requests to attend such closed sessions by representatives of other governmental entities shall be evaluated by the Steering Committee on an individual basis, based on the topics to be covered in the meeting and the activities and interests of the requesting party, relative to the purpose of the Section, as stated in the Section's bylaws.

SECTION 6.1.1: REGIONAL TASK FORCE MEETING

- Each of the Section's four regions shall convene at a separate regional task force meeting during the Section's Annual Conference.
- While the regional task force meeting shall be presumed to be restricted to members, the Steering Committee reserves the right to invite any other persons to attend any meeting at its discretion.

SECTION 6.1.2: ANNUAL BUSINESS MEETING

- One session of each Annual Conference shall be devoted to the consideration of Section business requiring decisions by the Section members.
- While the Annual Business Meeting shall be presumed to be restricted to members, the Steering Committee reserves the right to invite any other persons to attend any meeting at its discretion.

SECTION 6.1.3: VOTING

- A majority of current members in attendance constitute a quorum.
- Each member is entitled to one vote and shall designate the voting representative at the Annual Conference.
- If two or more departments in one jurisdiction are members and are present at the Annual Conference, each casts a fractional vote.
- Voting will be done by plurality.
- Proxy voting is not permitted.

SECTION 6.2: STEERING COMMITTEE MEETINGS

All Steering Committee meetings:

- Shall be called by the Chairperson at least three business days before the meeting is held.
 - Notice may be given by electronic mail or posting on an FTA website accessible to members only.
 - If an emergency meeting needs to be held, the Chairperson must notify, by e-mail or telephone call, all Steering Committee members at least 24 hours before the meeting.

- Shall be conducted by the Steering Committee members, either in person or by telephone, video conference, or similar technological means that allow participation in the discussions as the meetings occur.
- In-person meetings of the Steering Committee are not required to be open to remote participation or attendance.

SECTION 6.2.1: ESTABLISHED COMMITTEES

- The business of a committee established by the Steering Committee or established by these bylaws may be conducted at a meeting of two or more committee members at any time.
- While committee meetings shall be presumed to be restricted to members, the Steering Committee reserves the right to invite any other persons to attend any meeting at its discretion.

SECTION 6.3: SPECIAL MEETINGS AND TRAINING SESSIONS

The Section may:

- Assemble in special meetings, when necessary, either in person or by electronic means, at the discretion of the Steering Committee following notice to all members of the Section.
- A timely notice must be given before a special meeting and may be given either by e-mail or by posting on an FTA website accessible to members only.
- In-person meetings of the Section are not required to be open to remote participation or attendance.
- While the meetings, training sessions, and conference calls shall be presumed to be restricted to members, the Steering Committee reserves the right to invite any other persons to attend any meeting at its discretion.

SECTION 6.4: REGIONAL MEETINGS

- Regional meetings shall be held annually.
- Required business will be conducted at these meetings as set out in the meeting's agenda.
- While regional meetings shall be presumed to be restricted to members, the Steering Committee reserves the right to invite any other persons to attend any meeting at its discretion.

ARTICLE VII – COMMITTEES

SECTION 7.1: TIME AND PLACE COMMITTEE

- The Time and Place Committee shall be chaired by the national Vice-Chairperson and shall include all the regional Lieutenant Governors.
- The Time and Place Committee shall solicit expressions of interest in hosting the Annual Conference from members and recommend a time and place for a vote at the next Annual Business Meeting.

SECTION 7.2: NOMINATING COMMITTEE

- The Nominating Committee shall be chaired by the Chairperson and shall include Steering Committee members.
- The committee shall recommend a slate of national officers to be elected at the Annual Business Meeting. All nominees shall be employed by a Section member and shall be employed by an agency that is responsible for the administration and enforcement of motor fuels taxes. The nominees are selected from among State Representatives in a region, with the region rotating each year.

SECTION 7.3: RESOLUTIONS COMMITTEE

- The Resolutions Committee shall be chaired by the Section's National Secretary and shall include all the regional Governors.
- The Committee shall evaluate resolutions proposed by regions, committees and members for presentation for a vote at the Annual Business Meeting.

SECTION 7.4: LONG-TERM SPECIFIC-PURPOSE COMMITTEES (UNIFORMITY SUB-COMMITTEES)

- Long-Term Specific-Purpose Committees (Uniformity Sub-committees) are established by resolution to address issues in motor fuels tax administration, including uniformity among states.
- The resolution establishing each sub-committee shall provide for the duties, governance and membership of the sub-committee.

SECTION 7.5: AD-HOC COMMITTEES

- Ad-hoc Committees are established by the Chairperson, the Steering Committee, or by resolution, provided that such Ad-hoc Committee includes member representation and may include such other persons who may contribute to the productivity of the meeting, as determined by the Chairperson, the Steering Committee, or by resolution.

ARTICLE VIII – RESOLUTIONS

SECTION 8.1: RESOLUTION SUBMISSION

- Each proposed resolution must be submitted by a member of the Section to the Resolutions Committee for review at least sixty (60) days prior to the Annual Conference. The Resolutions Committee shall consider each proposed resolution and vote as to whether the proposed resolution should be submitted for adoption by the Section at the upcoming Annual Business Meeting.
- All proposed resolutions to be submitted for a vote of the Section shall be posted and made available for public inspection throughout the duration of the Annual Conference and then be submitted for a vote at the Annual Business Meeting. A proposed resolution that is supported by a majority vote of the Section at the Annual Business Meeting shall be considered adopted by the Section.
- Proposed resolutions that are rejected by the Resolutions Committee for a vote of the Section at the Annual Conference shall be posted on FTA Communities for at least thirty (30) days. Any group of at least five (5) members may, following notice to the Steering Committee at least ten (10) days prior to the Annual Conference, require the Steering Committee to submit any previously rejected proposed resolution for a vote of the Section at that Annual Business Meeting. If a previously rejected proposed resolution is supported by two-thirds of the vote of the Section, as recorded with a roll call vote, the previously rejected proposed resolution shall be considered adopted by the Section.
- Resolutions shall be presented by the National Secretary at the Annual Business Meeting.

ARTICLE IX – VOTING

SECTION 9.1: ANNUAL BUSINESS MEETING VOTING

For purposes of votes taken by the Section at the Annual Business Meeting:

- The presence of one-third (1/3) of the members shall constitute a quorum for voting.
- Each member present for the vote shall be entitled to one vote which may not be delegated or assigned.
- A majority vote of those present (unless specified elsewhere in the bylaws) in support of the matter being voted on is required for passage of the matter.

SECTION 9.2: STEERING COMMITTEE VOTING

For purposes of votes taken by the Steering Committee:

- The majority of voting Steering Committee members must be present.
- Voting Steering Committee members which include the past chairperson, current national officers, and Uniformity State Co-chair at a meeting shall constitute a quorum for voting.
- Each voting Steering Committee member present for the vote shall be entitled to one vote which may not be delegated or assigned.
- A majority vote of those present in support of the matter being voted on is required for passage of the matter.

SECTION 9.3: REGIONAL MEETING VOTING

For purposes of votes taken by a region:

- The presence of one-third (1/3) of the members of the region at a meeting shall constitute a quorum for voting.
- Each voting member of the region present for the vote shall be entitled to one vote which may not be delegated or assigned.
- A majority of those present in support of the matter being voted on is required for passage of the matter, except in the case of election of officers pursuant to Article IV.
- A region shall vote on officers and any other matter requested by a member.

SECTION 9.4: COMMITTEE VOTING

For purposes of votes taken by a committee:

- The presence of a majority of the committee members at a meeting of the committee shall constitute a quorum for voting.
- Each committee member present for the vote shall be entitled to one vote which may not be delegated or assigned.
- A majority vote of those present in support of the matter being voted on is required for passage of the matter.

SECTION 9.5: STEERING COMMITTEE VOTING TOPICS

The Steering Committee shall vote on the following matters:

- Selection of the time and place of the Annual Conference.
- Nominations for national officers to be submitted for a vote of the Section.
- Award(s) winners based on nominations.

- Resolutions to be submitted for a vote to amend the bylaws.
- Electing a replacement for the Chairperson or Vice-Chairperson when the incumbent becomes unable to fulfill his or her duties and the office is not filled by succession.
- Any matter upon the request of a group of three Steering Committee members.

SECTION 9.6: SECTION VOTING TOPICS

The Section shall vote on the following matters:

- Adoption of proposed resolutions that are approved by the Resolutions Committee for a vote of the Section.
- Adoption of proposed resolutions that have been rejected by the Resolutions Committee and brought forward by five or more Section members pursuant to Article VIII.
- Selection of national officers.
- Any issue deemed by the Steering Committee to be of such significance to the interest of the Section to merit a vote of the Section.

SECTION 9.7: MEMBER PETITION TO STEERING COMMITTEE

- Any Section member may petition the Steering Committee to vote on any matter of significance to the Section.

ARTICLE X – AUTHORITY

SECTION 10.1: BYLAWS AMENDMENT

These bylaws may be amended only by resolution, as described in Article VIII, provided that:

- Notice of a proposed amendment to the bylaws shall be posted on an FTA Communities website at least thirty (30) days prior to the Annual Business Meeting at which it is to be considered.
- For purposes of amending bylaws, 51% of the member jurisdictions of the Section must be present at the Annual Business Meeting to conduct a vote, and
- The bylaws may be amended only by a two-third (2/3) majority of the members of the Section present, as voted on at the Annual Business Meeting.

SECTION 10.2: PARLIAMENTARY AUTHORITY

- Except where inconsistent with these Bylaws, Robert's Rules of Order, Revised, shall be the parliamentary authority at all Section meetings.

SECTION 10.3: GUIDELINES

- The body of rules and procedures by which the Section operates, authorized under the Section Bylaws.
- The Guidelines shall include rules and procedures established by resolution or by the Steering Committee.
- The Guidelines may incorporate, by reference, other documents such as the Motor Fuels Tax Section Uniformity Guide.

ARTICLE XI – DEFINITIONS

Definitions as to words used in this document.

- **Ad-hoc Committee:** A committee appointed for a limited period of time to accomplish a specific purpose that is not recurring.
- **Industry:** All levels of the petroleum distribution chain including refiners, suppliers, marketers, distributors, retailers, petroleum products pipeline, vessel, barge, rail and truck carriers and petroleum products terminal operators.
- **Plurality:** The decision when a candidate receives a greater number of votes than any other candidate.
- **Present:** For voting or quorum purposes may include participation by telephone, videoconference, or similar technological means that allow participation in the discussions as the meetings actually occur.