



FTA



Motor Fuels

Electronic Commerce

Survey Maps



2023



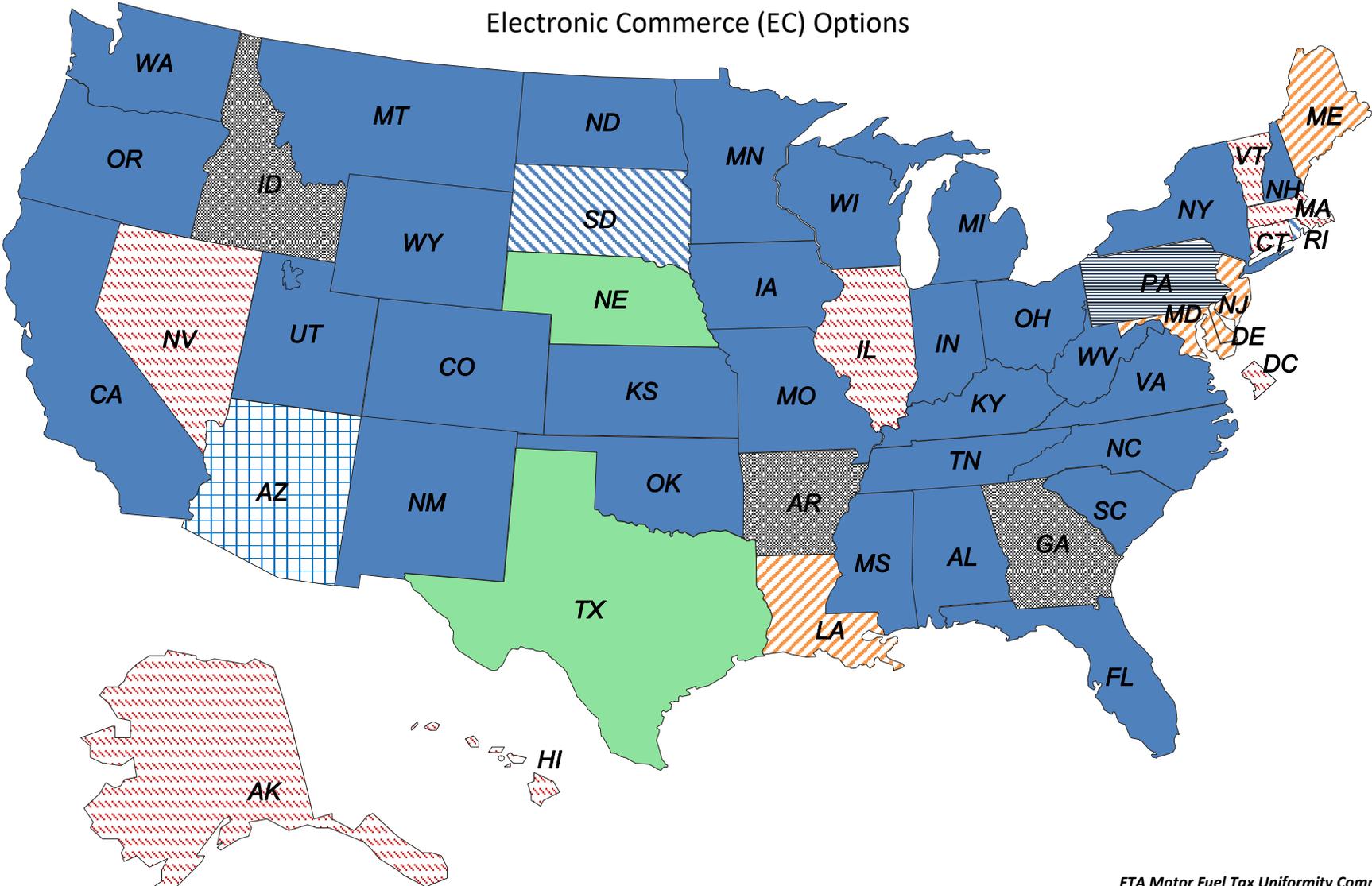
FTA—Motor Fuel Uniformity Section

2023 EC Survey - Map Summary

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

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

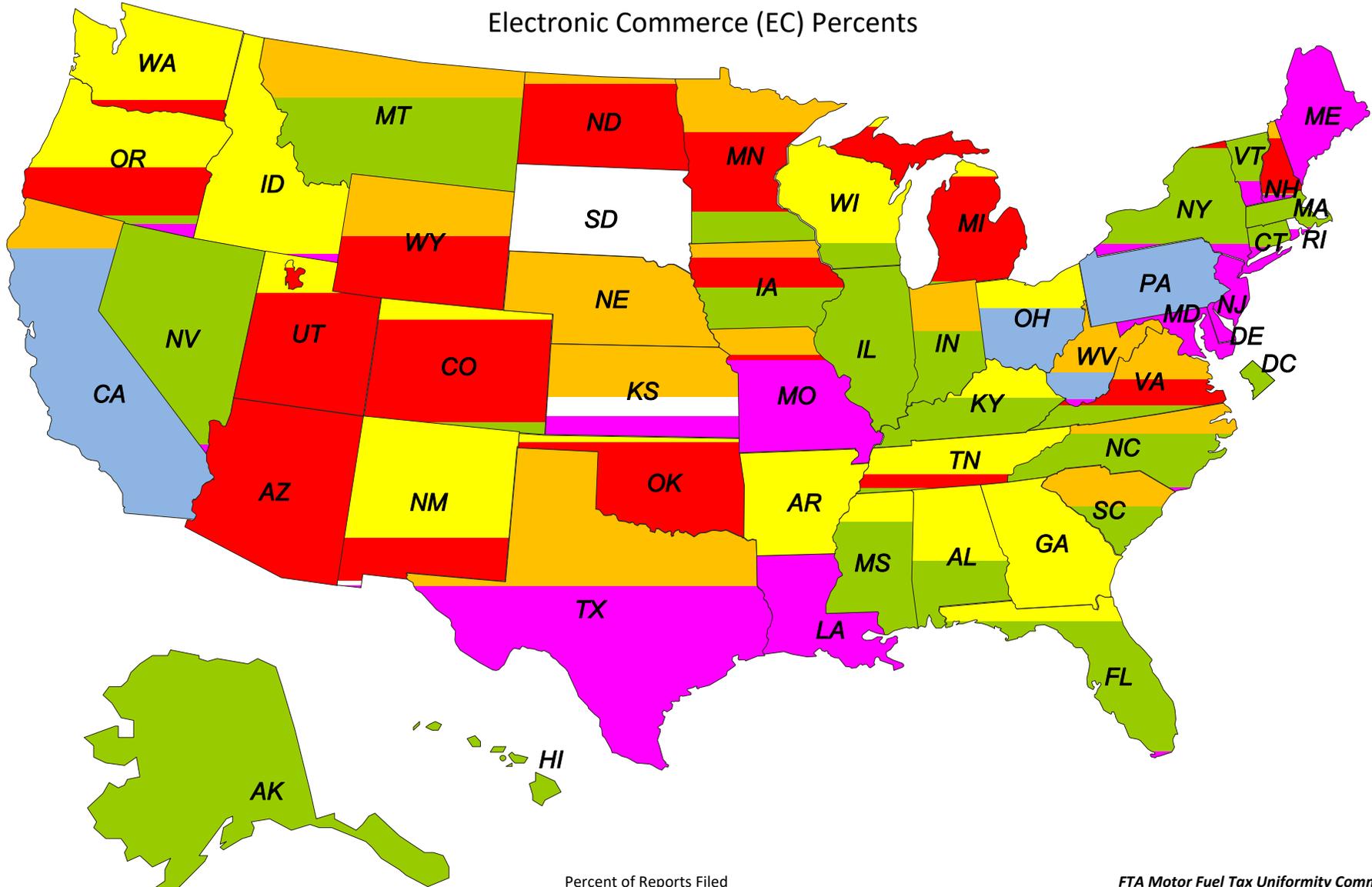
Electronic Commerce (EC) Options



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

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 Map_1

Electronic Commerce (EC) Percents

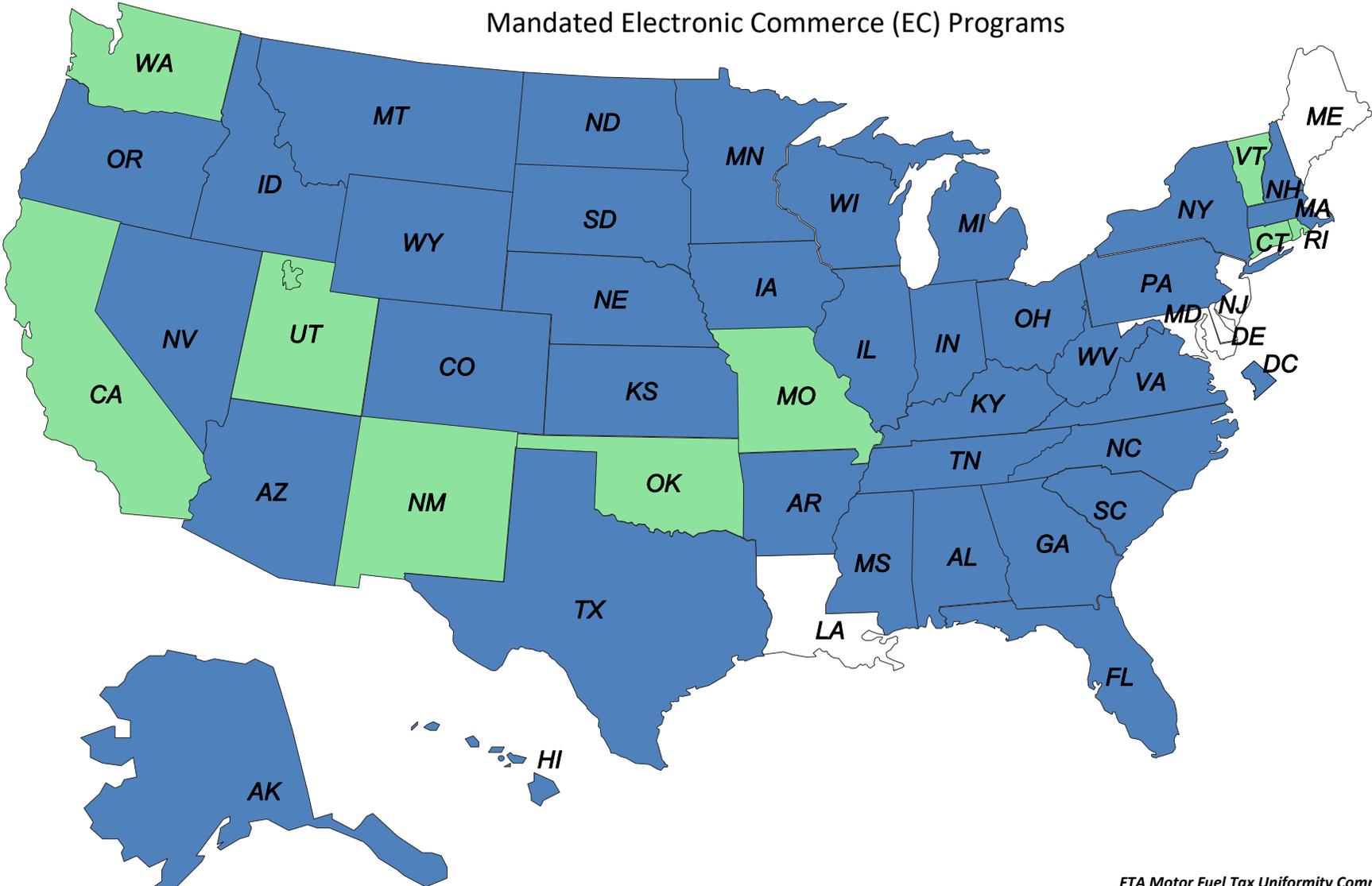


Percent of Reports Filed

16	EDI X12
17	XML
17	Excel
4	Flat File
26	Web File
4	Other
27	Paper

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 Map_2

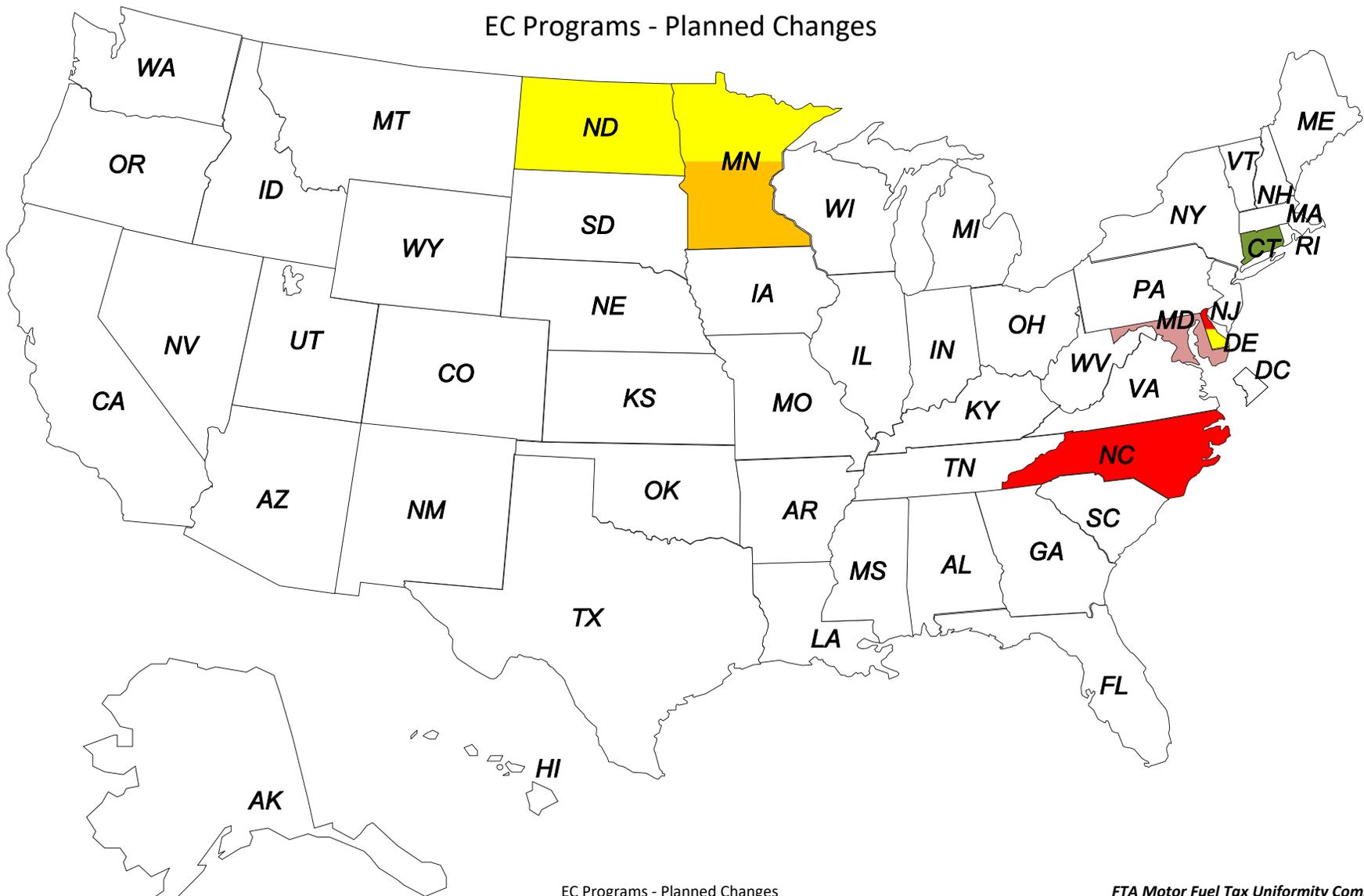
Mandated Electronic Commerce (EC) Programs



37 EC Mandated (w or wo thresholds)
 9 EC Voluntary
 5 No EC Program

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 Map_3

EC Programs - Planned Changes



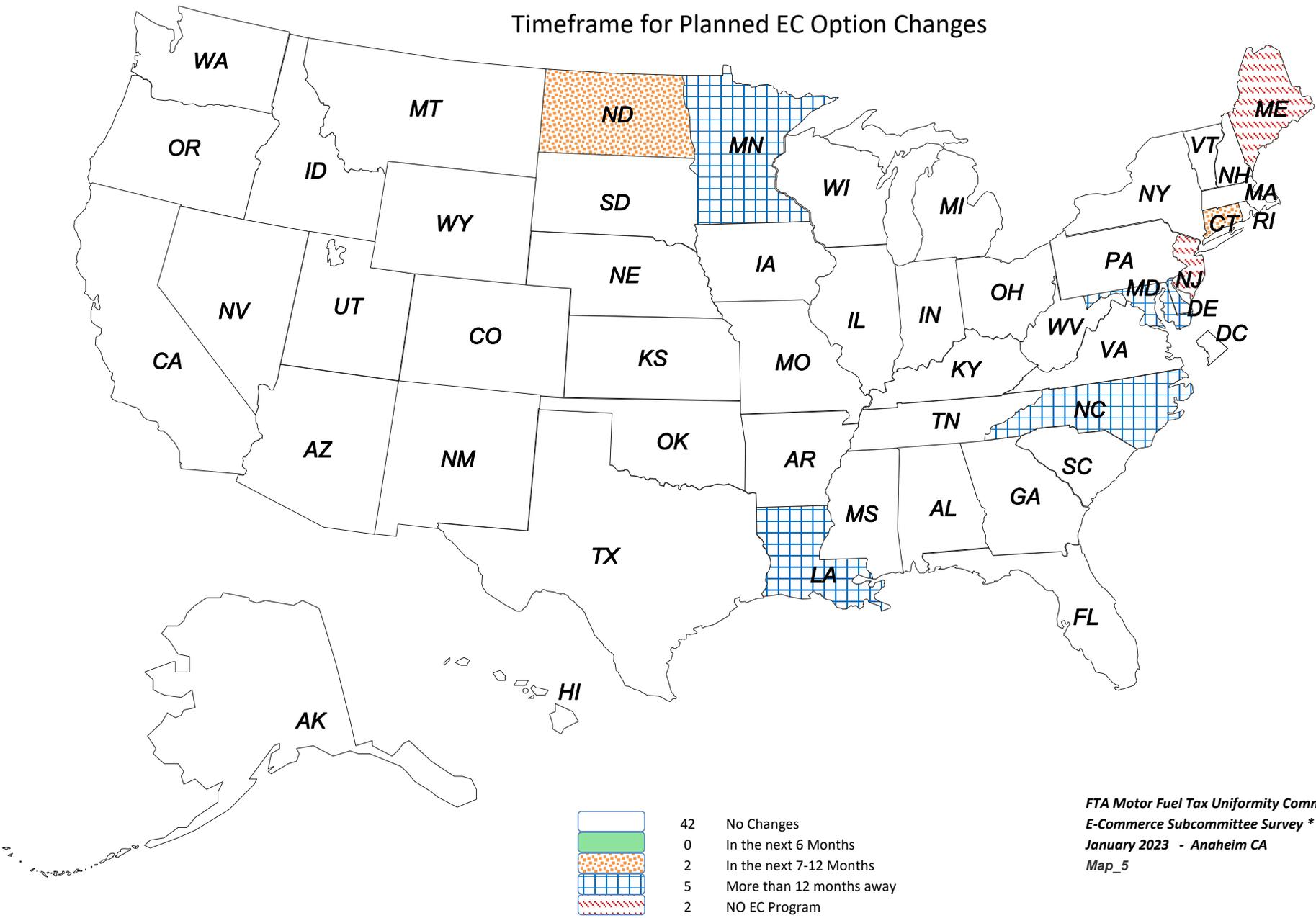
EC Programs - Planned Changes

Red	2	Add-EDI X12
Yellow	3	Add-XML
Magenta	0	Add-Excel
Blue	0	Add-Flat File
Light Green	0	Add-Web File
Pink	1	Add-Other
Light Blue	0	Add-Paper
Orange	1	Remove-X12
Grey	0	Remove-XML
Cyan	0	Remove-Excel
Purple	0	Remove-Flat File
Brown	0	Remove-Web File

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 Map_4

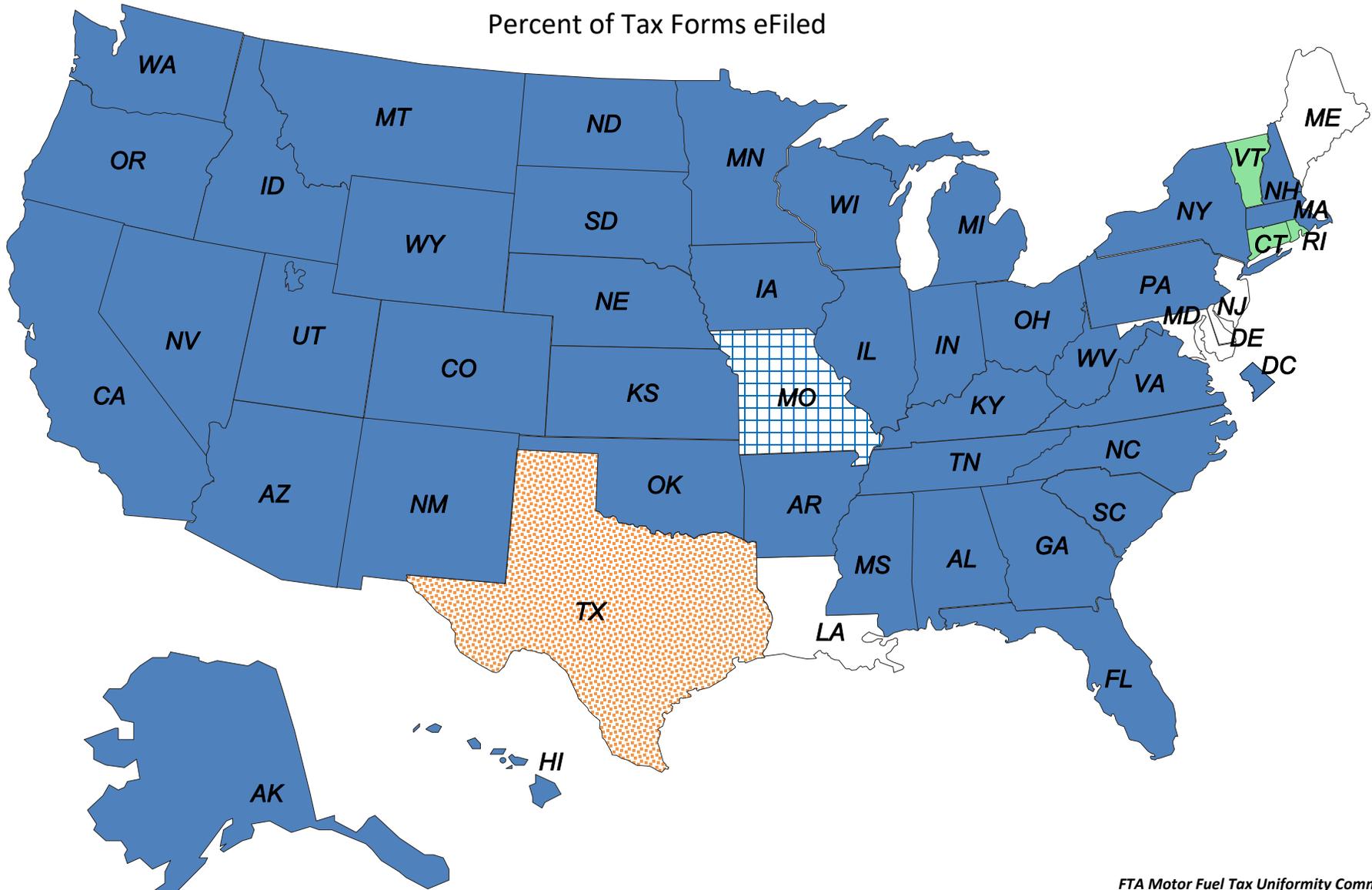
Blue	0	Remove- Other
Green	1	RemovePaper
White	45	No Change

Timeframe for Planned EC Option Changes



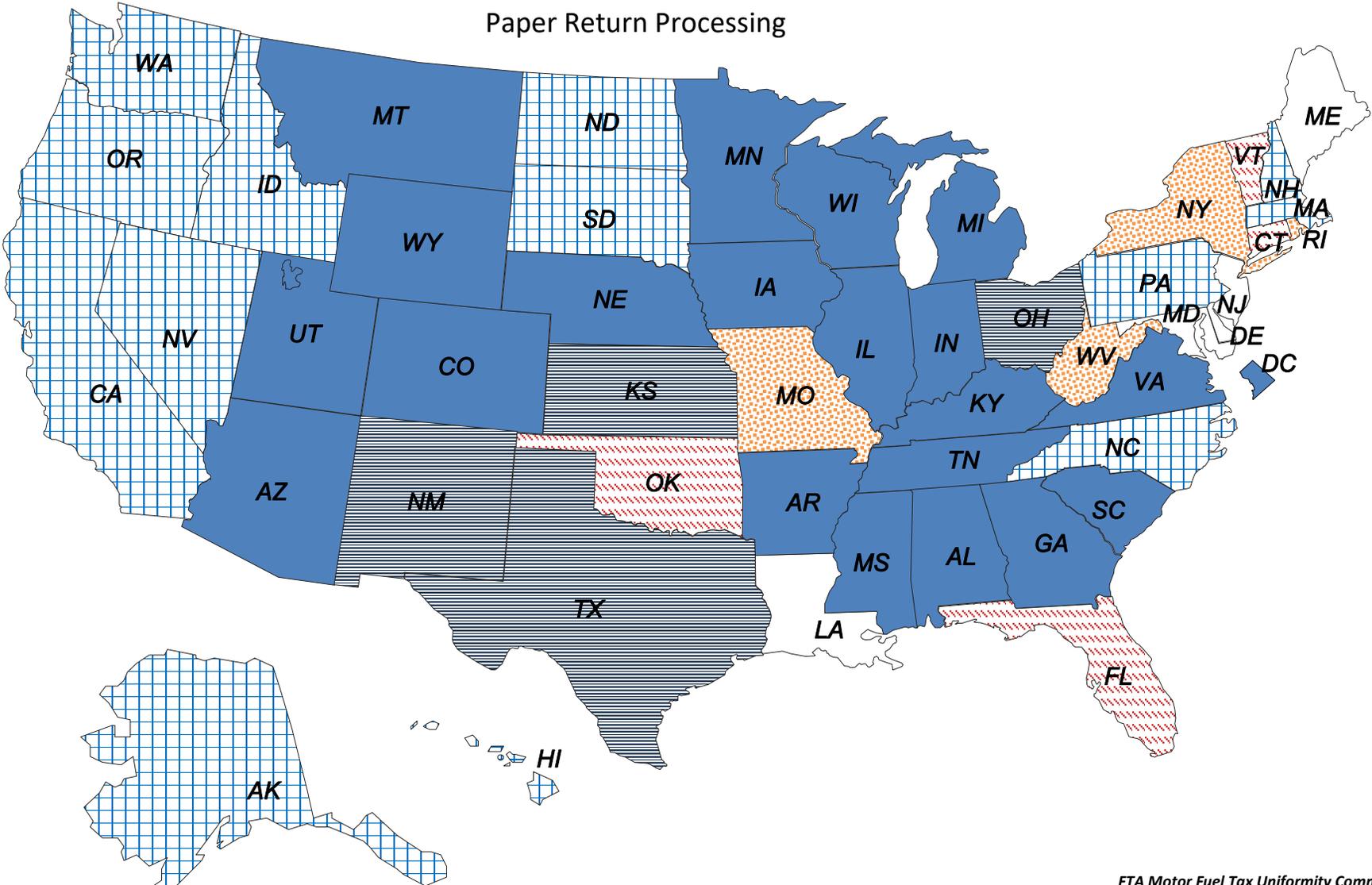
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 Map_5

Percent of Tax Forms eFiled



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 Map_6

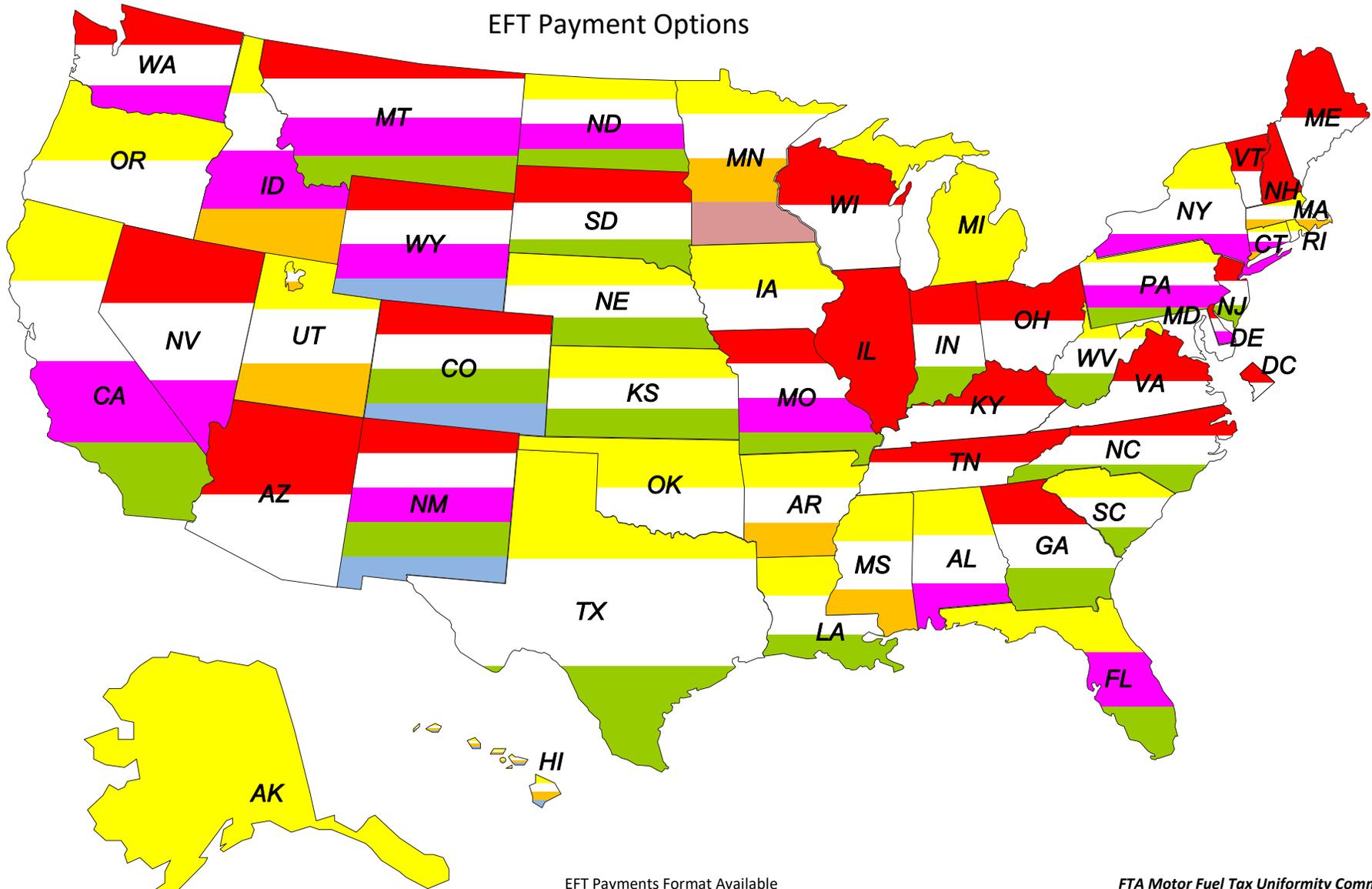
Paper Return Processing



	21	No Paper returns (PR)
	0	PR - Maintained in Hardcopy
	4	PR - Scanned and Maintained - Separately
	13	PR - Keyed to EC database - Completely
	4	PR - Keyed to EC database - Partially
	4	PR - Keyed to Separate database - Completely
	0	PR - Keyed to Separate database - Partially
	5	No EC database

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 Map_7

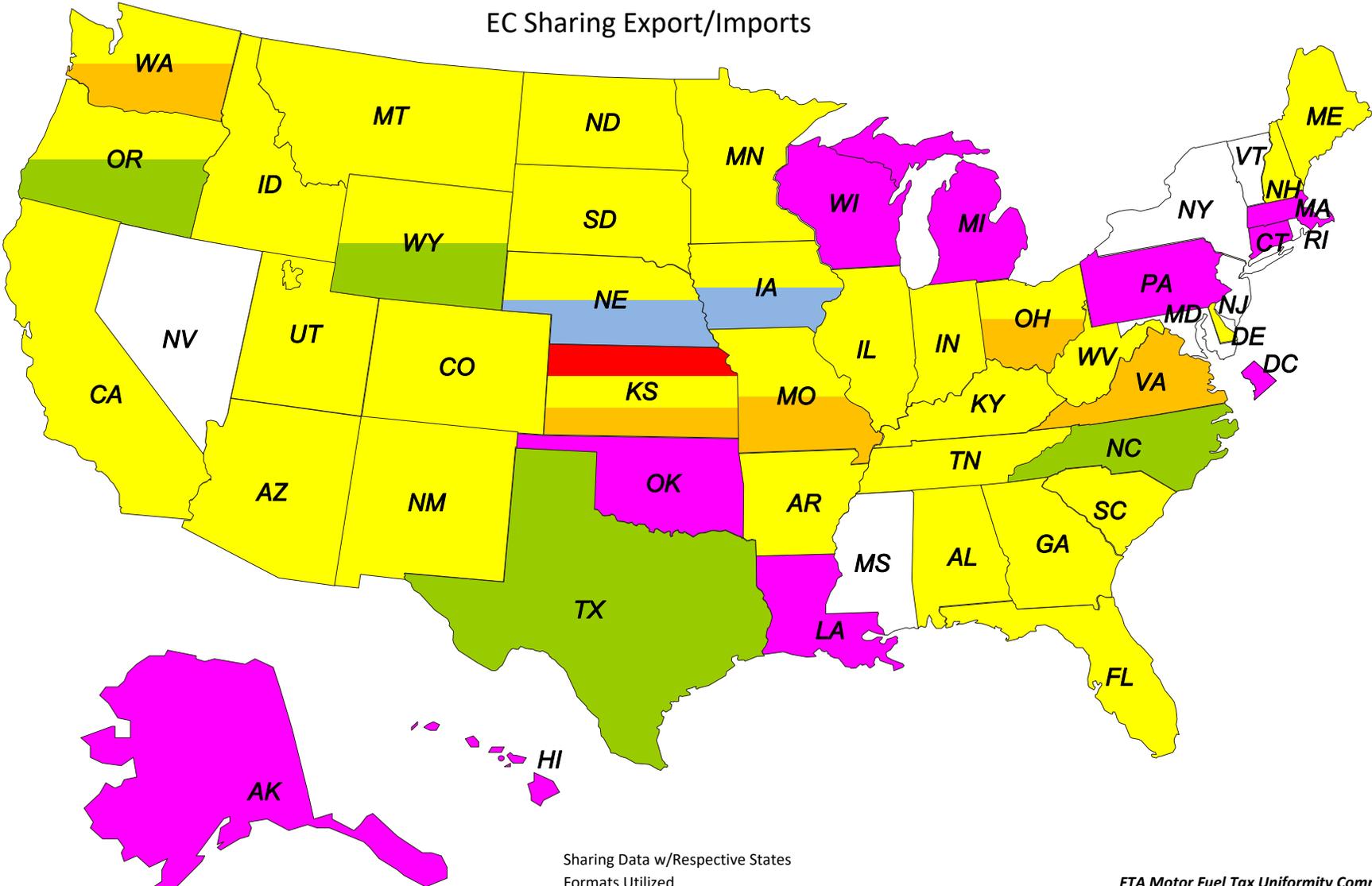
EFT Payment Options



EFT Payments Format Available		
24	ACH Debit	Red
26	ACH Debit w/Warehouse	Yellow
46	ACH Credit	White
15	Fedwire	Magenta
19	Credit Card	Green
8	Credit Card w/Warehouse	Orange
4	Other	Blue
1	Other w/Warehouse	Brown

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 Map_9

EC Sharing Export/Imports



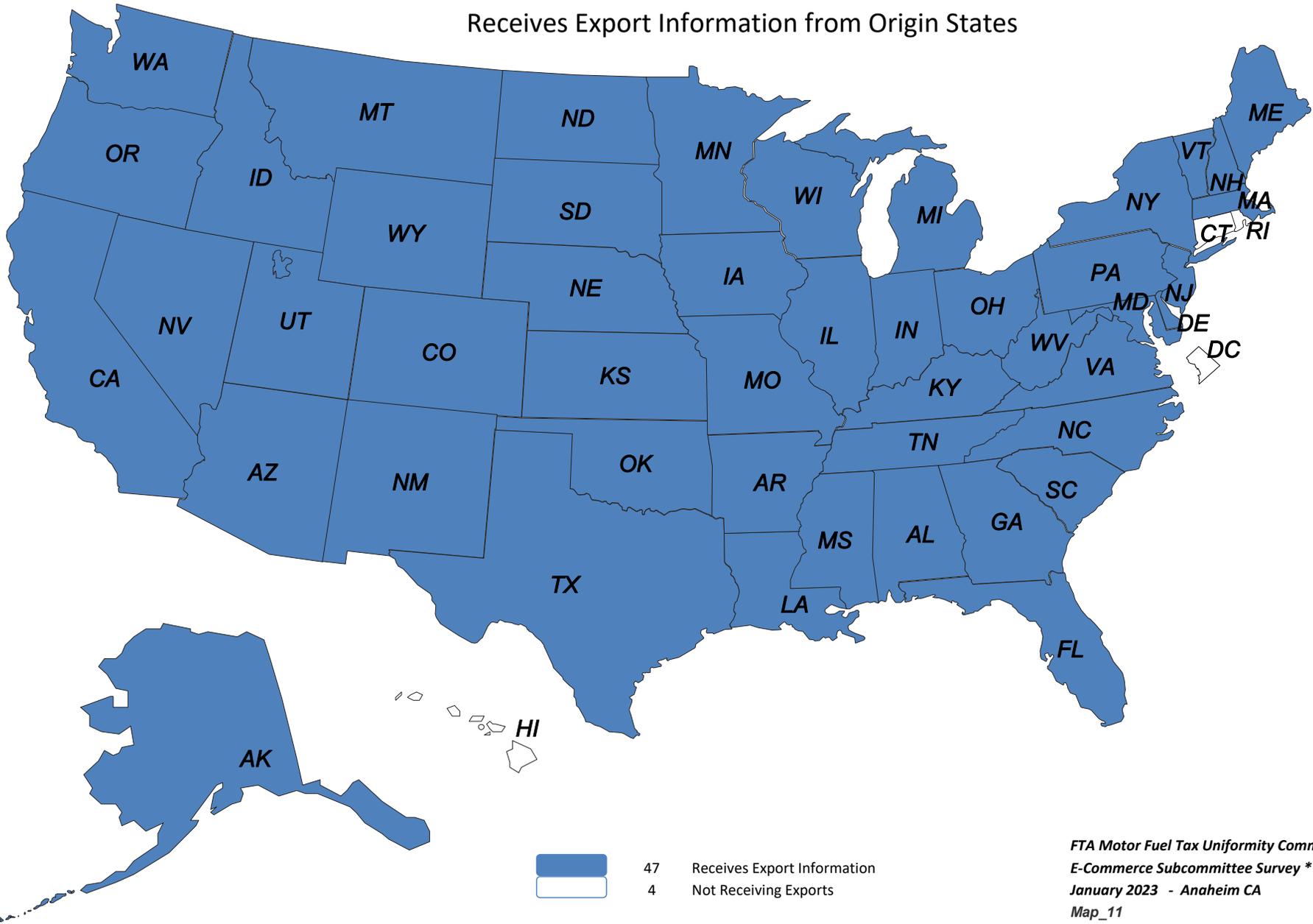
Sharing Data w/Respective States

Formats Utilized

	1	EDI X12
	0	XML
	31	Excel
	2	Flat File
	4	Other
	5	Paper
	10	Future
	7	NA- Not Sharing

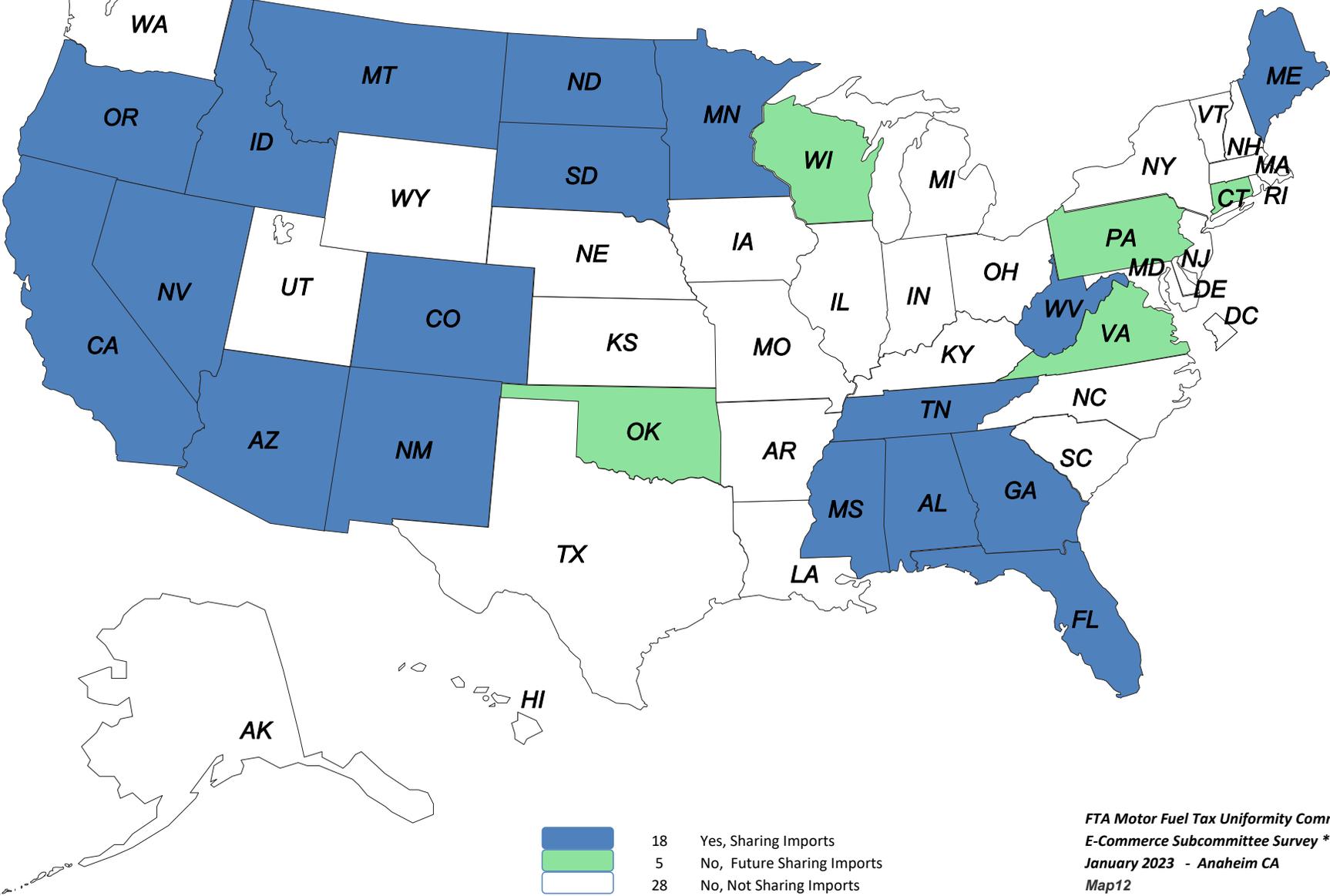
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Map10*

Receives Export Information from Origin States



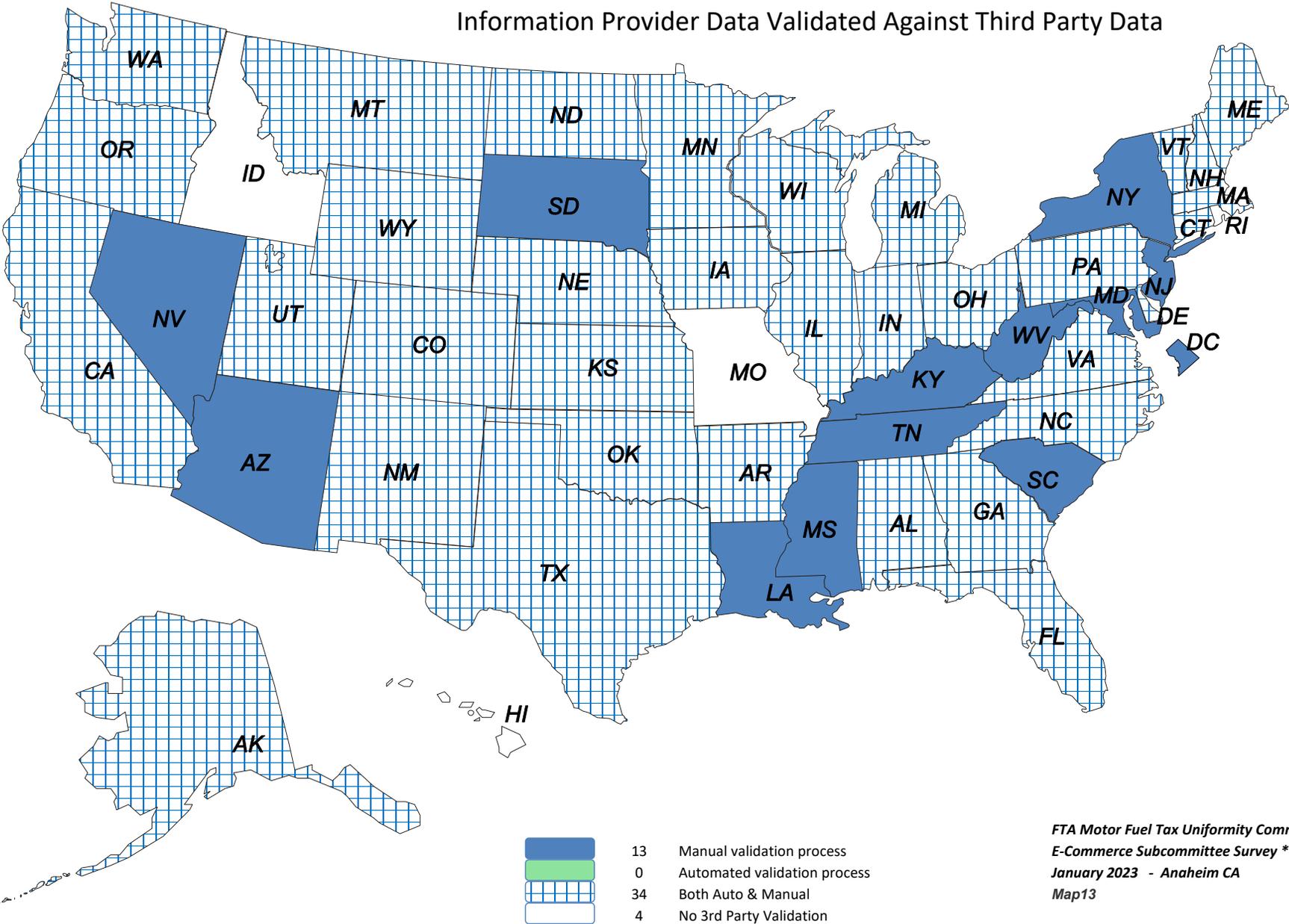
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Map_11

Shares Import Information to Origin States



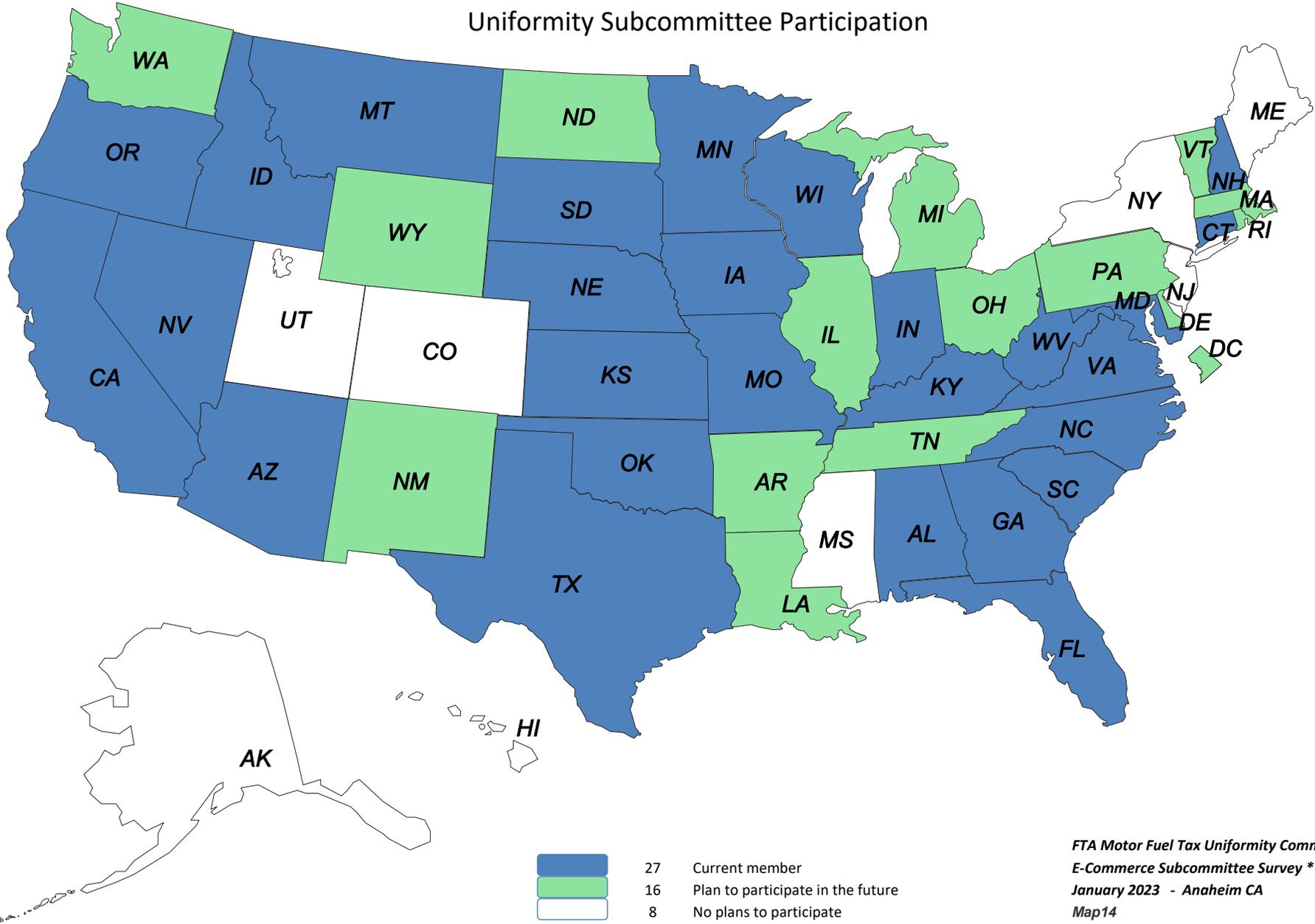
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 Map12

Information Provider Data Validated Against Third Party Data

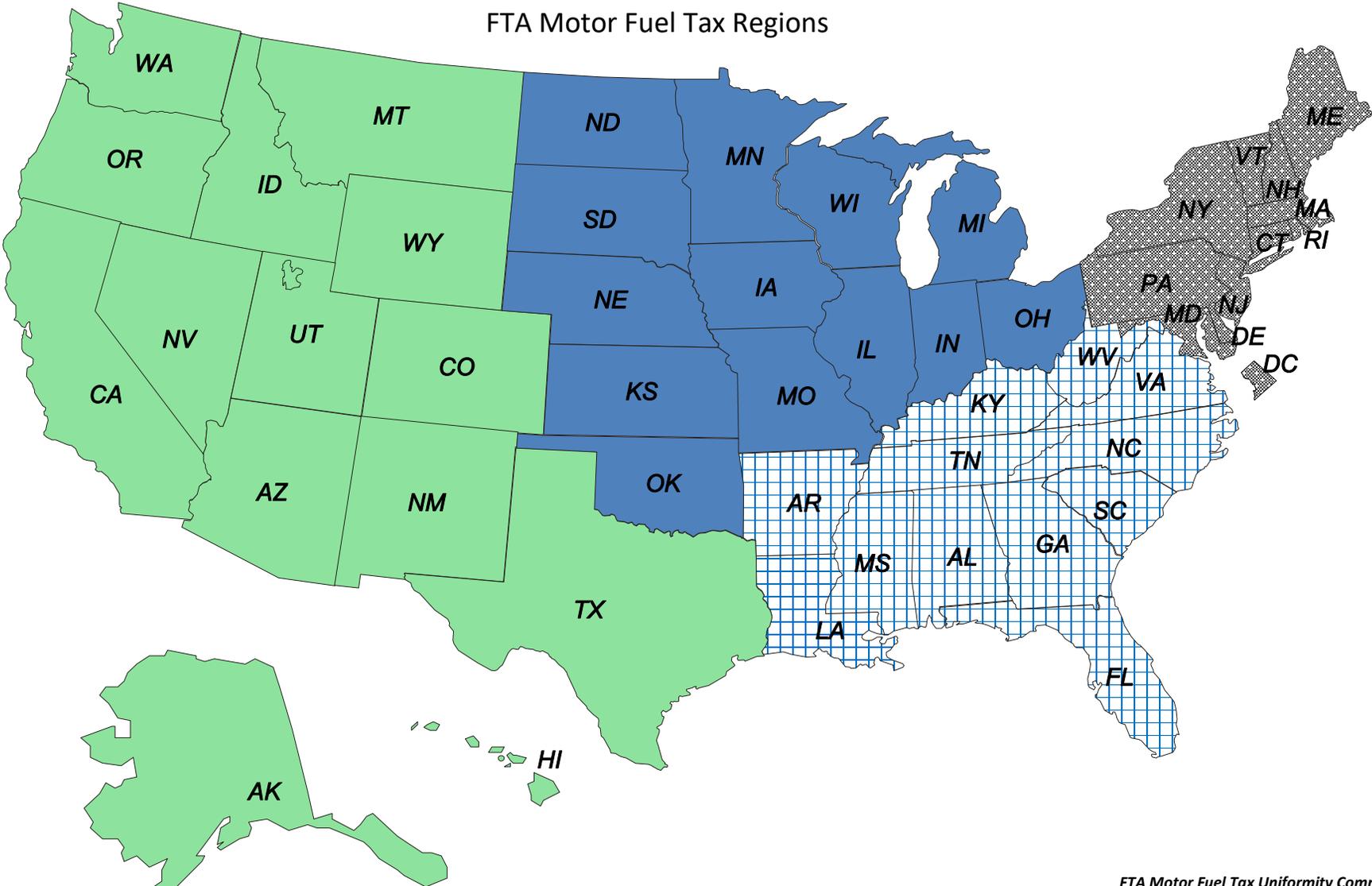


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 Map13

Uniformity Subcommittee Participation



FTA Motor Fuel Tax Regions



	13	MIDWEST
	14	PACIFIC
	12	NORTHEAST
	12	SOUTHERN

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E-Commerce Subcommittee Survey * 2023
January 2023 - Anaheim CA
Map15*

Contacts
Motor Fuel EC Survey
2023

State	STATE NAME	Contact Name	Contact Phone Number	Emails	Agency
AL	Alabama	Lee Poe	334-242-9665	Lee.Poe@revenue.alabama.gov	Department of Revenue
AK	ALASKA	Barry Grafel	907-269-3952	barry.grafel@alaska.gov	Department of Revenue , Tax Division
AZ	ARIZONA	Babette Jensen	602-712-4390	bjensen@azdot.gov	Arizona Department of Transportation
AR	ARKANSAS	Tanya Davis	501-682-4800	Tanya.Davis@dfa.arkansas.gov	Arkansas Department of Finance and Administration
CA	CALIFORNIA	Mike Hanson	916-324-2301	michael.hanson@cdtfa.ca.gov	California Department of Tax and Fee Administration
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CT	CONNECTICUT	Michael Romeo	860-541-4567	l.michael.romeo@po.state.ct.us	Department of Revenue Services
DE	DELAWARE	Deborah Phillips	302-744-2710	Debbie.Phillips@delaware.gov	DeIDOT
DC	DISTRICT OF COLUMBIA	Sherri Weithers	202-442-6602	sherri.weithers@dc.gov	DC Office of Tax & Revenue
FL	FLORIDA	Michael Tay	850-717-7342	Michael.Tay@floridarevenue.com	Department of Revenue
GA	GEORGIA	Monique Williams	404-417-2447	monique.williams2@dor.ga.gov	Georgia Department of Revenue
HI	HAWAII	Kathy Nii	808-587-1577	tax.technical.section@hawaii.gov	Hawaii Department of Taxation
ID	IDAHO	Elena Gonzalez	208-334-7855	elena.gonzalez@tax.idaho.gov	Idaho State Tax Commission
IL	ILLINOIS	Tina Whitehead	217-782-4187	Christina.Whitehead@Illinois.gov	Department of Revenue
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MA	MASSACHUSETTS	Cynthia Burns	413-452-3904	burnsc@dor.state.ma.us	Department of Revenue
MI	MICHIGAN	Scott Horton	517-636-4490	hortonc4@michigan.gov	Michigan Department of Treasury
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MO	MISSOURI	Cassandra Willis	573-751-3804	cassandra.willis@dor.mo.gov	Department of Revenue
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NE	NEBRASKA	Marcia Leichner	402-595-2013	marcia.leichner@nebraska.gov	Revenue
NV	NEVADA	Karen Stoll	775-684-4610	kstoll@dmv.nv.gov	Department of Motor Vehicles - Motor Carrier Division
NH	NEW HAMPSHIRE	Karen Colby	603-223-8063	karen.e.colby@dos.nh.gov	Department of Safety, Road Toll Bureau
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NM	NEW MEXICO	Laura Lujan	505-231-6175	laura.lujan1@state.nm.us	Taxation and Revenue Department
NY	NEW YORK	Andrew Garrigan	518-530-4417	Andrew.Garrigan@tax.ny.gov	NYS Taxation and Finance
NC	NORTH CAROLINA	Isa Momoh	919-707-7531	isa.momoh@ncdor.gov	NCDOR - Excise Tax Division
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OH	OHIO	Catherine DeRose	614-644-5714	Catherine.DeRose@tax.state.oh.us	Department of Taxation
OK	OKLAHOMA	Christy Dixon	405-522-4197	cdixon@tax.ok.gov	Oklahoma Tax Commission
OR	OREGON	Douglas Kleebe	503-378-5773	douglas.j.kleebe@odot.state.or.us	Oregon Department of Transportation
PA	PENNSYLVANIA	Stephen Wisyanski	717-772-4820	swisyanski@pa.gov	Department of Revenue
RI	RHODE ISLAND	Theriza Iafrate	401-574-8934	Theriza.lafrate@tax.ri.gov	Estate & Excise Tax Sections
SC	SOUTH CAROLINA	Isabelle Wise	803-896-1769	isabelle.singleterwise@dor.sc.gov	SC Department of Revenue
SD	SOUTH DAKOTA	Shauna Anker	605-367-5800	sdmotorfuel@state.sd.us	Department of Revenue
TN	TENNESSEE	Rodney Pendley	615-532-6124	rodney.pendley@tn.gov	Tennessee Department of Revenue
TX	TEXAS	Julian "JD" Daniels	512-475-0440	julian.daniels@cpa.texas.gov	Texas Comptroller of Public Accounts
UT	UTAH	John Manning	801-297-4678	jmanning@utah.gov	Utah State Tax Commission
VT	VERMONT	Diane Coles	802-595-6206	Diane.Coles@vermont.gov	Department of Motor Vehicles
VA	VIRGINIA	Tammy West	804-367-0883	tammy.west@dmv.virginia.gov	Department of Motor Vehicles
WA	WASHINGTON	Debbie Sanders	360-664-1481	dsanders@dol.wa.gov	Department of Licensing
WV	WEST VIRGINIA	Catherine Mitchell	304-558-8618	catherine.l.mitchell@wv.gov	WV State Tax Department
WI	WISCONSIN	Sue Ann Nelson	608-261-8985	sue.nelson@wisconsin.gov	Wisconsin Department of Revenue
WY	WYOMING	Kimberly Peters	307-777-3926	kimberly.peters@wyo.gov	Wyoming Department of Transportation

Motor Fuel E-Commerce Survey – 2022

1. Does your state have an Electronic Commerce (EC) Program?
 (Enter number to best answer)

- Multiple eFiling platforms
- EDI X12 program
- XML program
- Excel program
- Web File
- Flat File program
- Other program
- None. No EC program at this time.

Describe "Other":

2. What percent of filers use each available filing option? (Best Estimates Allowed)
 (Enter % in each available format. Leave formats that do not apply to your state blank.)

% Using Program	
EDI X12	<input type="text"/>
XML	<input type="text"/>
EXCEL	<input type="text"/>
WebFile	<input type="text"/>
Flat File	<input type="text"/>
Other	<input type="text"/>
Paper	<input type="text"/>

Total % (check value) Describe "Other":

3. Is the Electronic Commerce (EC) program mandated for your state?
 (Enter number to best answer)

- EC Mandated (with or without thresholds)
- EC Voluntary
- No EC program

4. Are there plans to add or remove options to your states' current Electronic Commerce (EC) program? (Enter X into applicable cells.)
 Do not include plans that do not have a tentative implementation schedule
 (Leave Blank if it is not applicable)

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

Describe "Other Plans": (Enter X in All Applicable Programs)

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

- No Changes
- In the next 6 Months
- In the next 7-12 Months
- More than 12 months away
- No EC program

6. What percentage of your state's motor fuels licensees file returns electronically?
 (Enter number to best answer)

- 75% - 100%
- 50% - 74.9%
- 25% - 49.9%
- .01% - 24.9%
- 0% - No Electronic Commerce (EC) Program

7. How does your state handle paper returns with your Electronic Commerce (EC) database?
 (Enter number to best answer)

- No Paper returns
- Paper returns are maintained in hardcopy
- Paper returns are scanned and maintained separately
- Paper returns are entered into the EC database - Completely
- Paper returns are entered into the EC database - Partially
- Paper returns are entered into a separate database - Completely
- Paper returns are entered into a separate database - Partially
- No EC database

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

- Mandatory EFT program for ALL payments
- Mandatory EFT program at certain thresholds
- Voluntary EFT program for ALL payments
- No EFT program

9. What EFT Programs are available and does your state allow the warehousing of payments? (Enter X for available)
 (Leave Blank if No EFT Program)

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

Note: Warehousing allows for submitting payment for later settlement date (Enter X in All Available Programs)

10. Does your state send Export schedule data to other states and jurisdictions? Select all that apply.
 (Enter number to best answer)

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

(Leave blank if no reports are sent)
 If None are sent - Plan to send reports in the future (Enter X in All Applicable)

11. Does your state receive Export schedule data where your state is the destination from other states?
 (Enter number to best answer)

- Yes, receiving Export schedule data
- No, not receiving Export schedule data

12. Does your state send Import schedule data to the origin state?
 (Enter number to best answer)

- Yes, sending Import schedule data
- No, but plan to send Import schedule data
- No, do not send import schedule data

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

- Manual validation process
- Automated validation process
- Both manual and automated steps in process
- No Third Party Validation

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

14. What is your state's relationship to the FTA motor fuels Uniformity Subcommittees?
 (Enter number to best answer)

- Current member
- Plan to participate in the future
- No plans to participate