



Motor Fuels

Electronic Commerce

Survey Maps



2024



FTA—Motor Fuel Uniformity Section

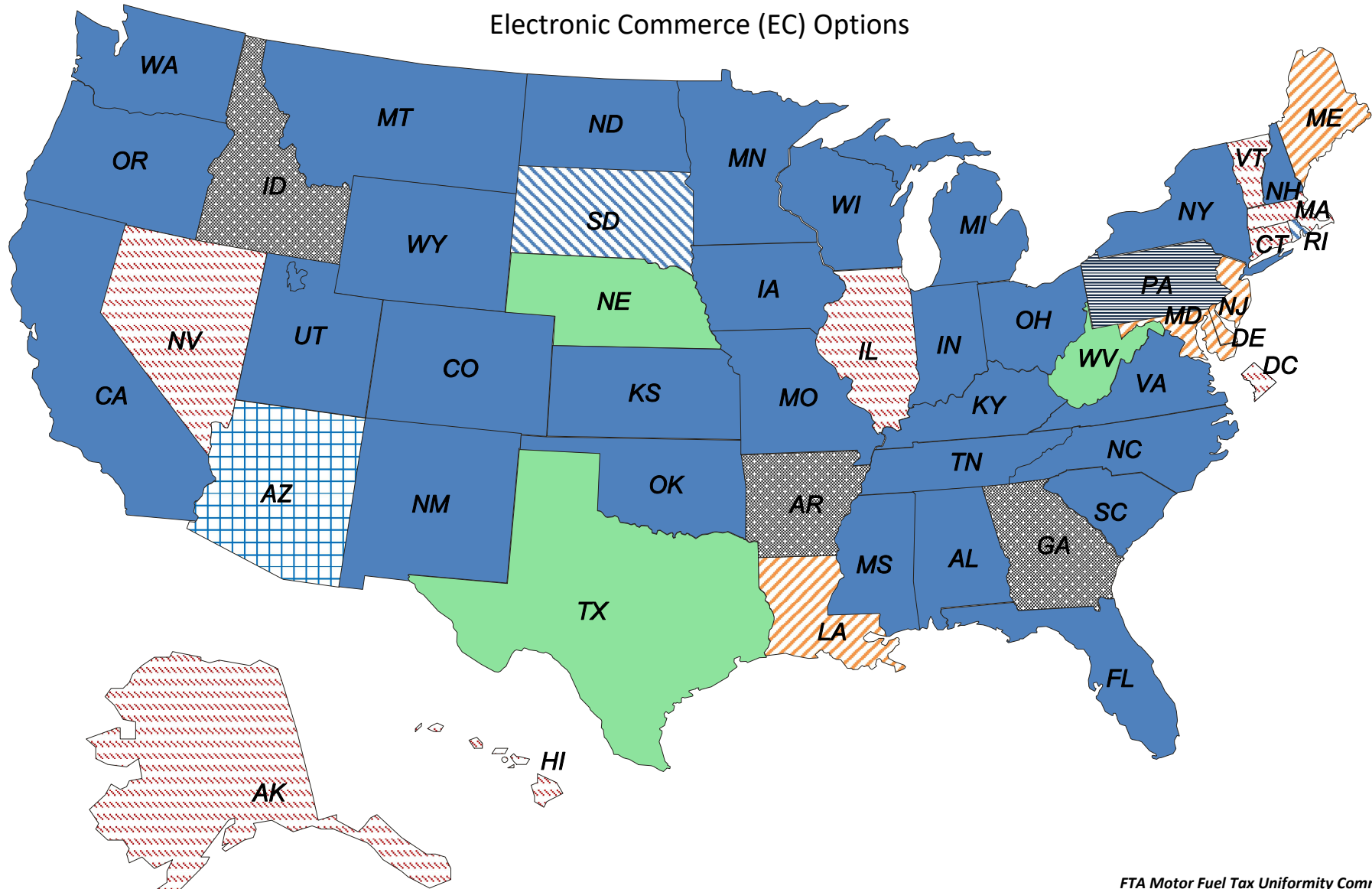
2024 EC Survey - Map Summary









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	FTA Motor Fuel Tax Regions	Shows the states in each region.	NA

Data not provided by Alaska, Delaware, District of Columbia, Idaho, Indiana, Maine, Massachusetts, New Hampshire, New Mexico, New York, Ohio, Pennsylvania, Utah, Vermont, and Wyoming. Response from previous surveys used.

**FTA Motor Fuel Tax Uniformity Committee
E-Commerce Subcommittee Survey * 2024
January 2024 - Columbia SC
Summary**

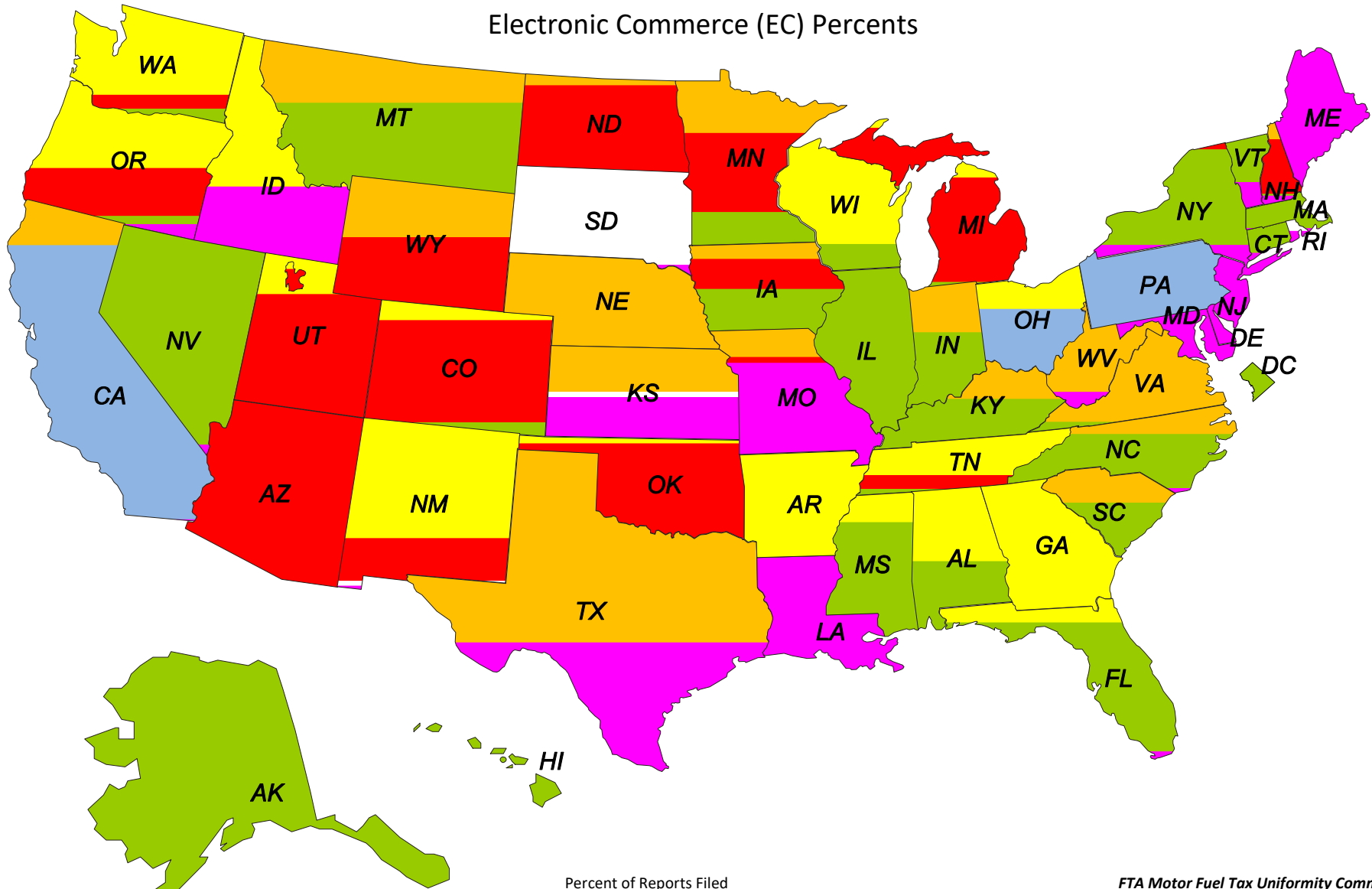
Electronic Commerce (EC) Options



	28	Multiple eFiling platforms
	3	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.

FTA Motor Fuel Tax Uniformity Committee
E-Commerce Subcommittee Survey * 2024
January 2024 - Columbia SC
Map_1

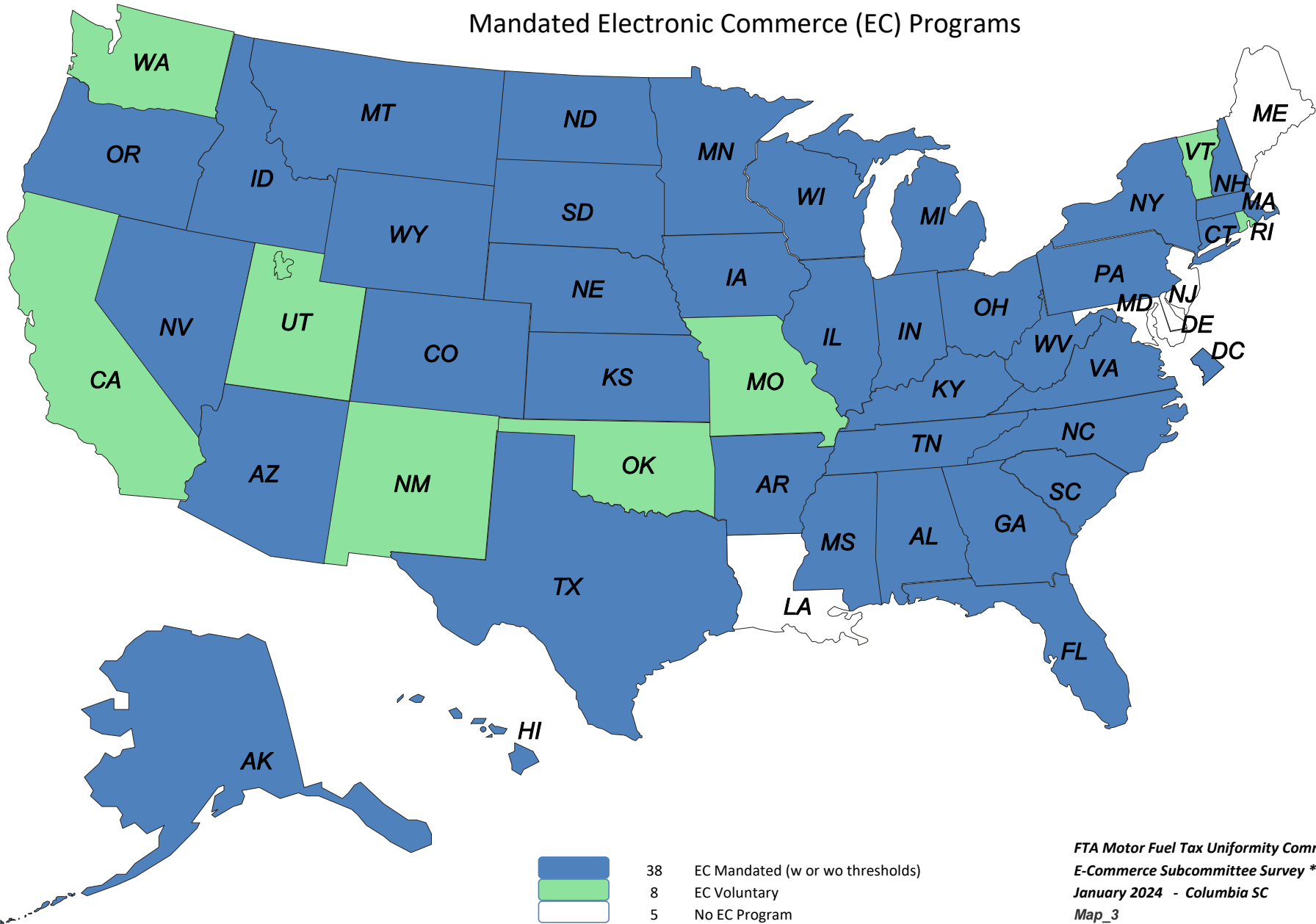
Electronic Commerce (EC) Percents



Percent of Reports Filed		
17	EDI X12	
16	XML	
16	Excel	
3	Flat File	
27	Web File	
4	Other	
27	Paper	

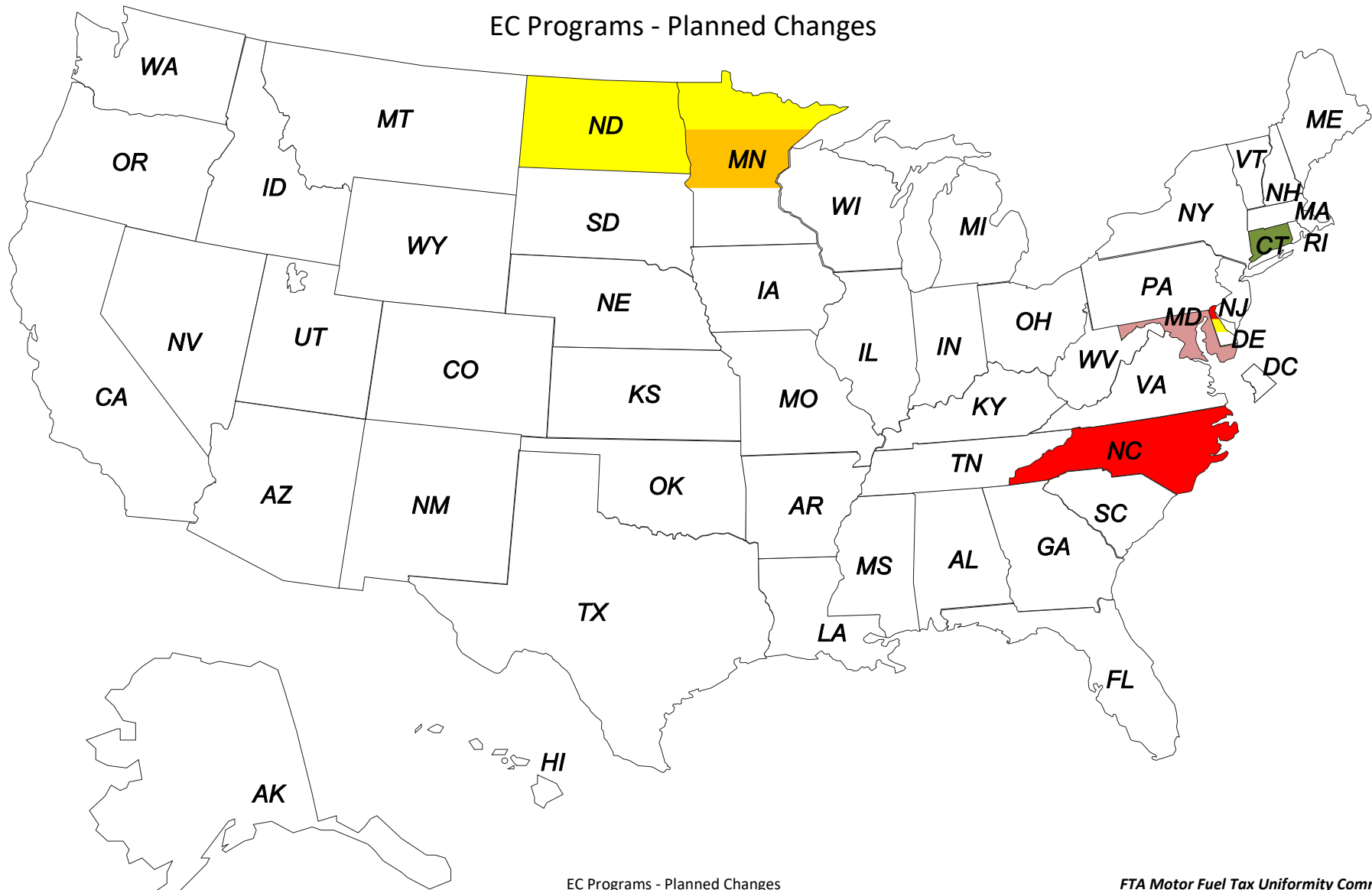
FTA Motor Fuel Tax Uniformity Committee
E-Commerce Subcommittee Survey * 2024
January 2024 - Columbia SC
Map_2

Mandated Electronic Commerce (EC) Programs






FTA Motor Fuel Tax Uniformity Committee
E-Commerce Subcommittee Survey * 2024
January 2024 - Columbia SC
Map_3

EC Programs - Planned Changes



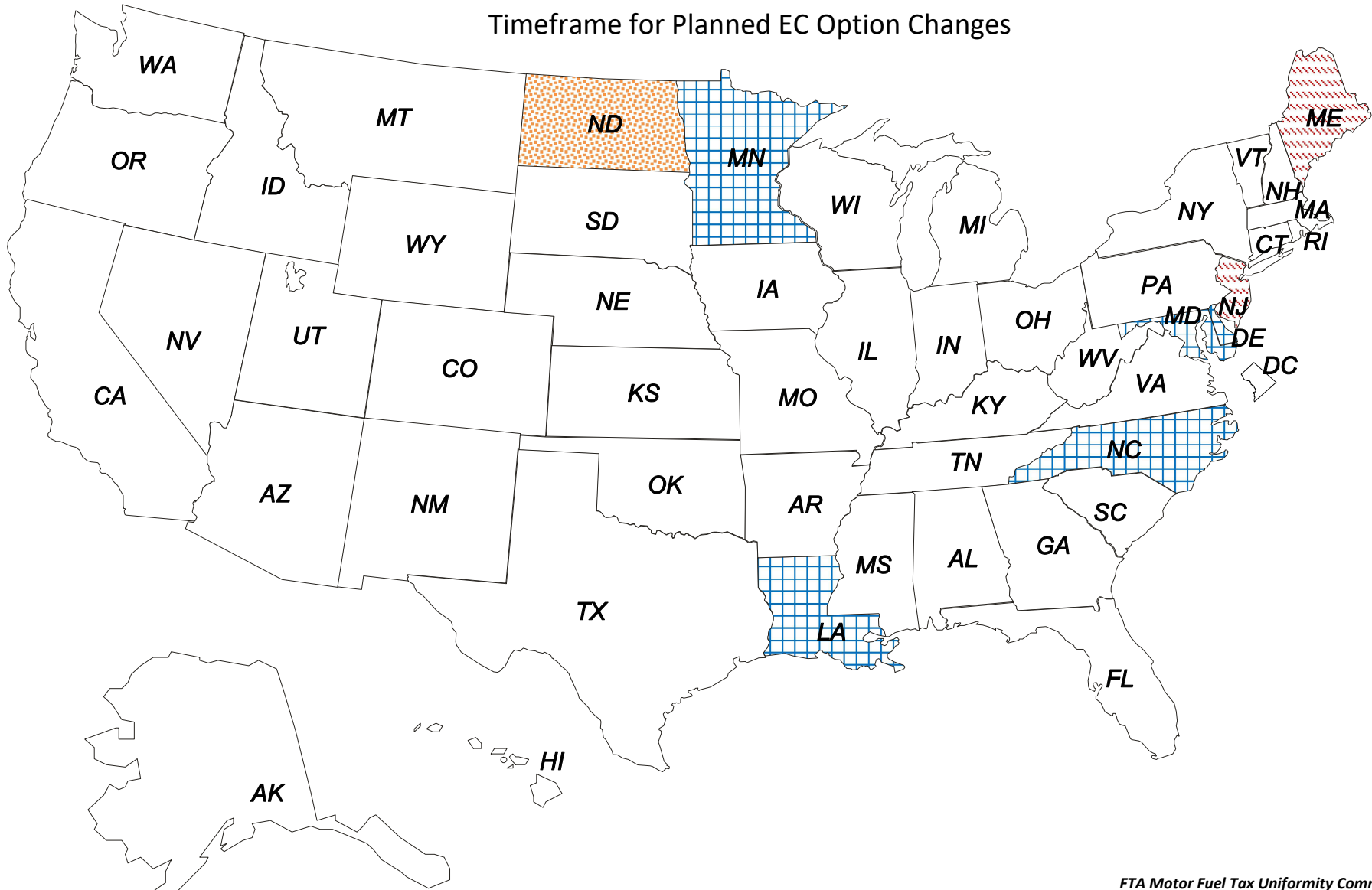
EC Programs - Planned Changes

Program	Count	Change
Add-EDI X12	2	Add-EDI X12
Add-XML	3	Add-XML
Add-Excel	0	Add-Excel
Add-Flat File	0	Add-Flat File
Add-Web File	0	Add-Web File
Add-Other	1	Add-Other
Add-Paper	0	Add-Paper
Remove-X12	1	Remove-X12
Remove-XML	0	Remove-XML
Remove-Excel	0	Remove-Excel
Remove-Flat File	0	Remove-Flat File
Remove-Web File	0	Remove-Web File

	0	Remove- Other
	1	RemovePaper
	47	No Change

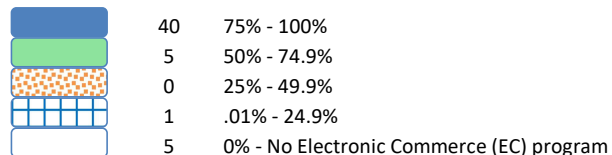
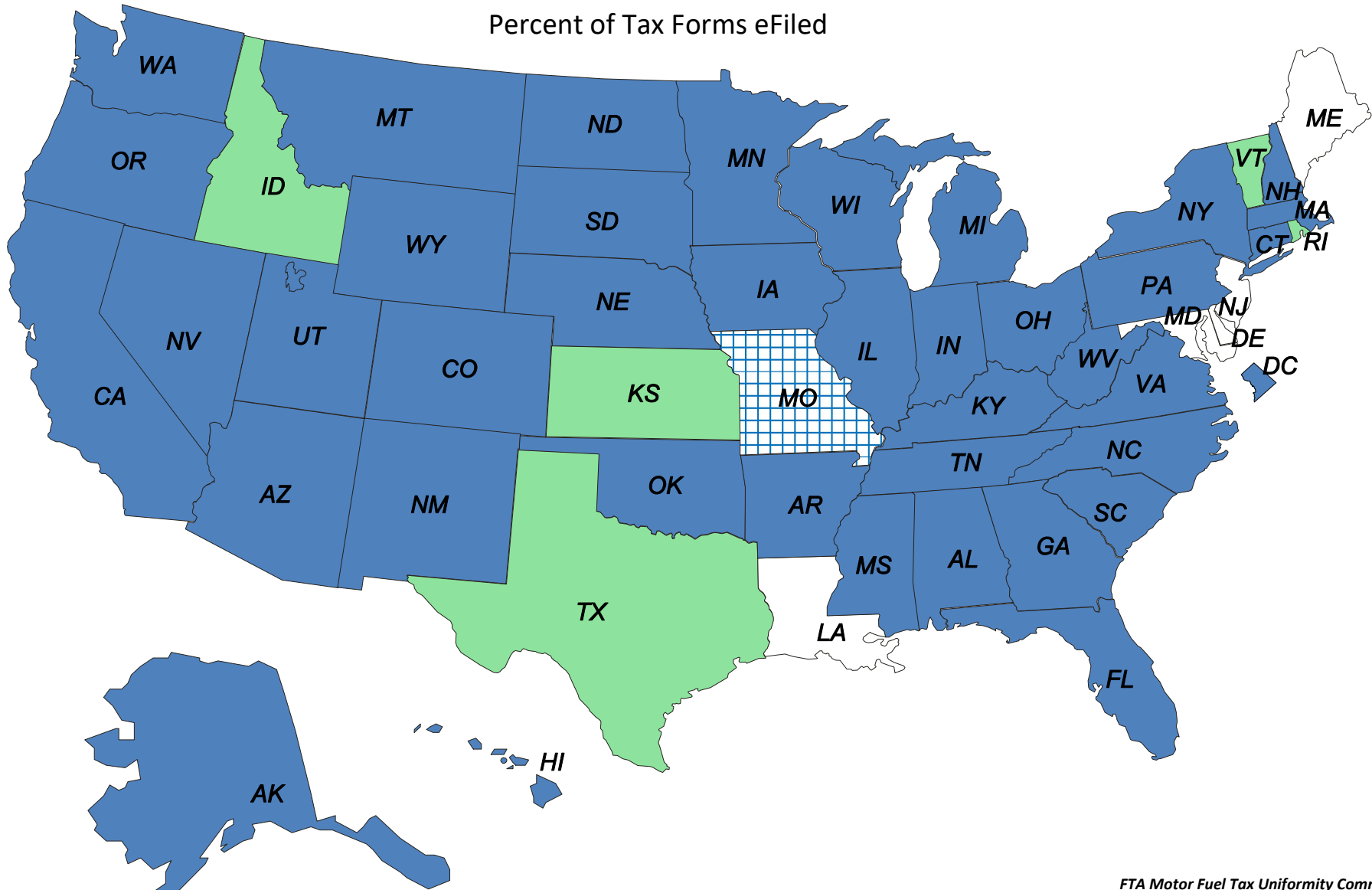
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Map_4**

Timeframe for Planned EC Option Changes



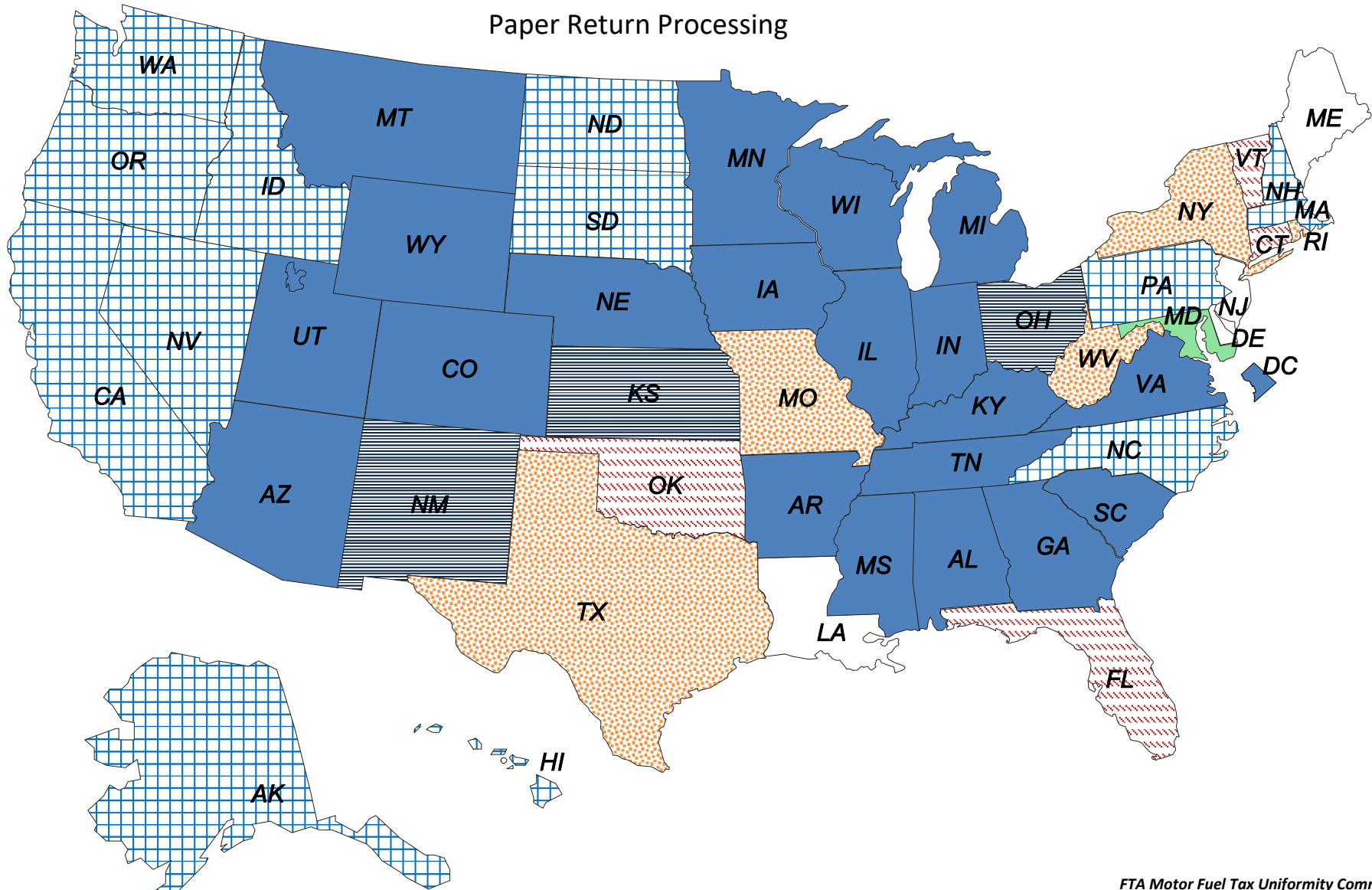
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E-Commerce Subcommittee Survey * 2024
January 2024 - Columbia SC
Map_5









Percent of Tax Forms eFiled



FTA Motor Fuel Tax Uniformity Committee
E-Commerce Subcommittee Survey * 2024
January 2024 - Columbia SC
Map_6

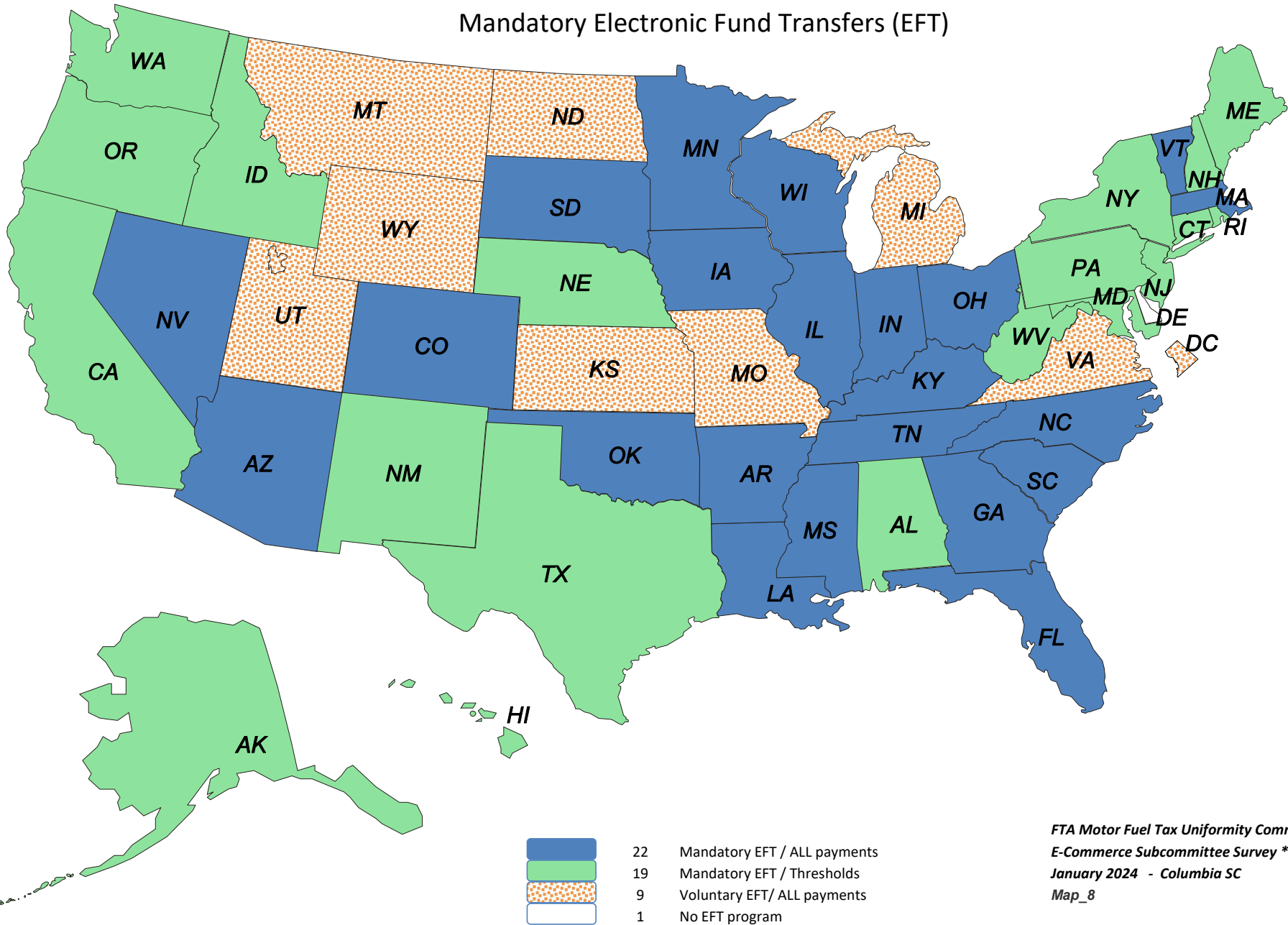
Paper Return Processing



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

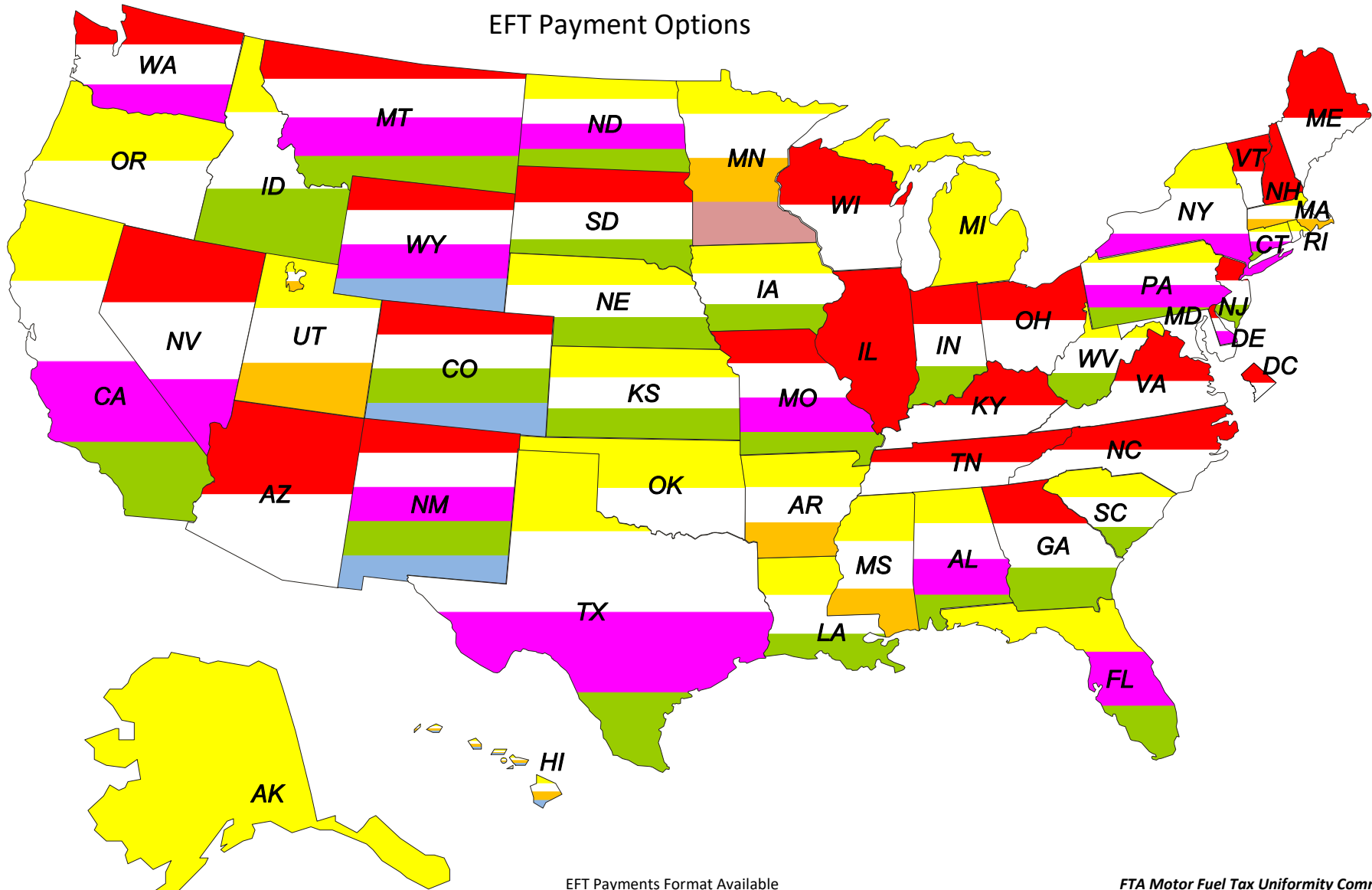
FTA Motor Fuel Tax Uniformity Committee
E-Commerce Subcommittee Survey * 2024
January 2024 - Columbia SC
Map_7

Mandatory Electronic Fund Transfers (EFT)



FTA Motor Fuel Tax Uniformity Committee
E-Commerce Subcommittee Survey * 2024
January 2024 - Columbia SC
Map_8

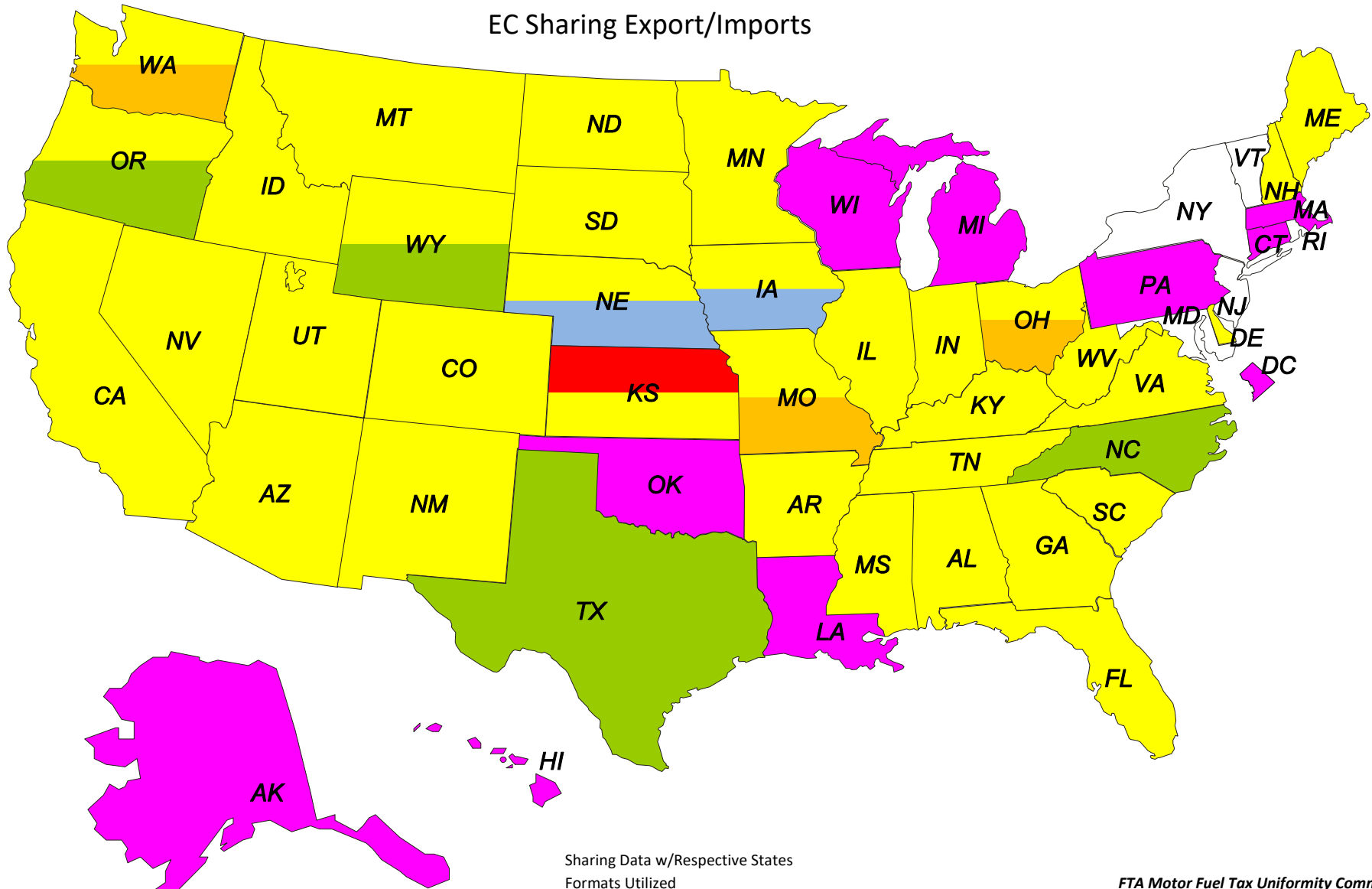
EFT Payment Options



EFT Payments Format Available		
24	ACH Debit	
26	ACH Debit w/Warehouse	
46	ACH Credit	
15	Fedwire	
22	Credit Card	
6	Credit Card w/Warehouse	
4	Other	
1	Other w/Warehouse	

FTA Motor Fuel Tax Uniformity Committee
E-Commerce Subcommittee Survey * 2024
January 2024 - Columbia SC
Map_9

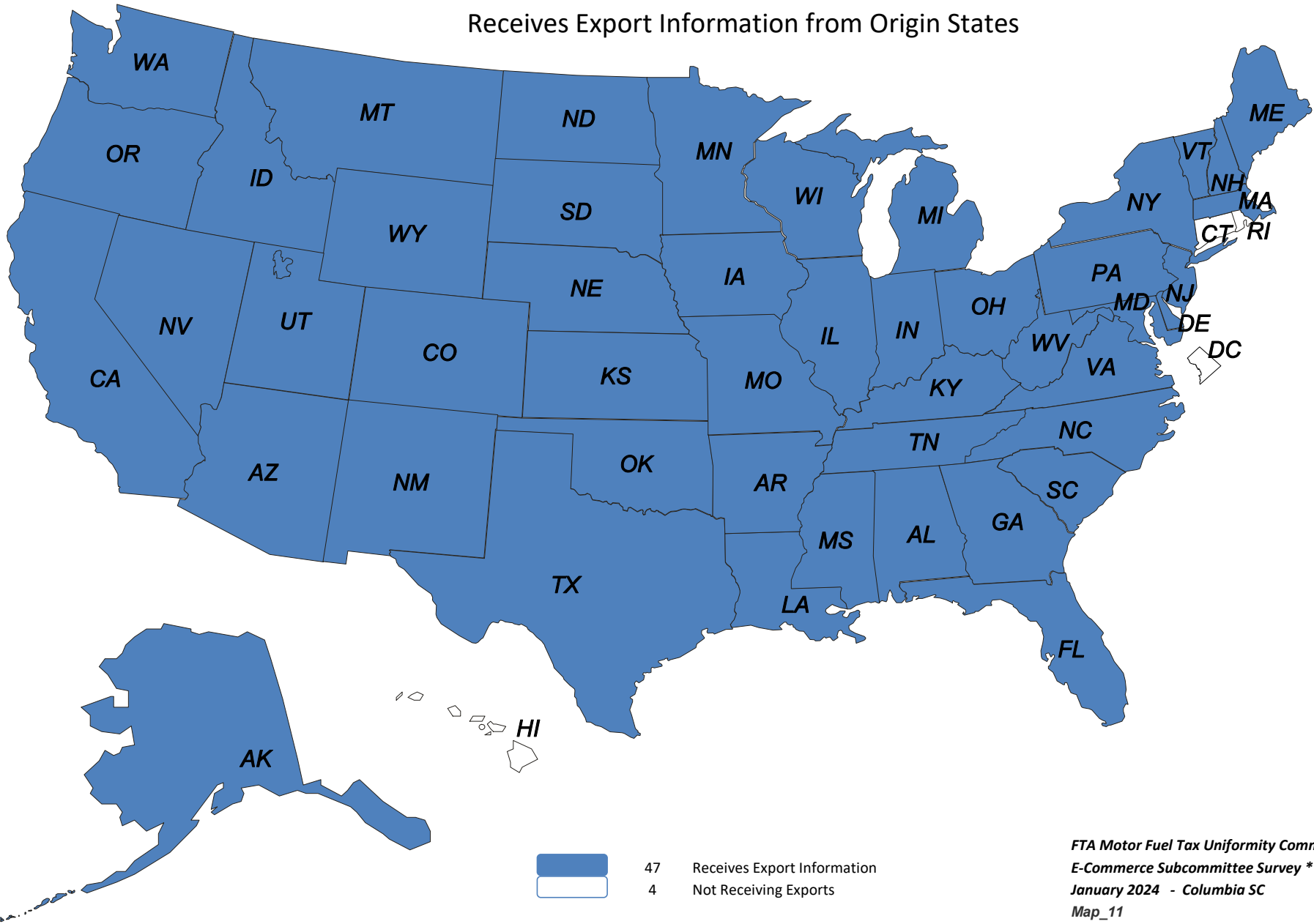
EC Sharing Export/Imports



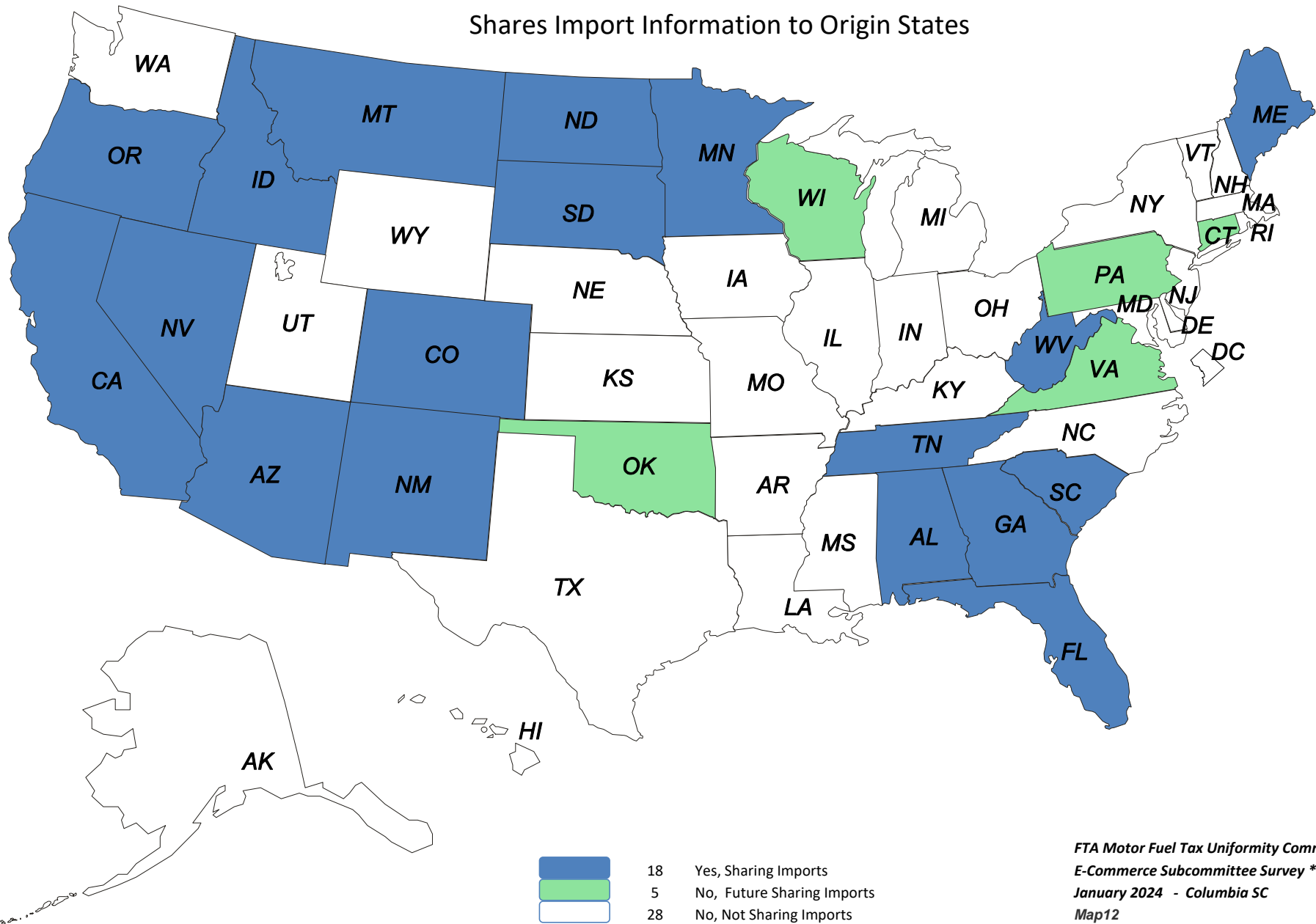
Sharing Data w/Respective States		
Formats Utilized		
	1	EDI X12
	0	XML
	34	Excel
	2	Flat File
	4	Other
	3	Paper
	10	Future
	5	NA- Not Sharing

FTA Motor Fuel Tax Uniformity Committee
E-Commerce Subcommittee Survey * 2024
January 2024 - Columbia SC
Map10

Receives Export Information from Origin States

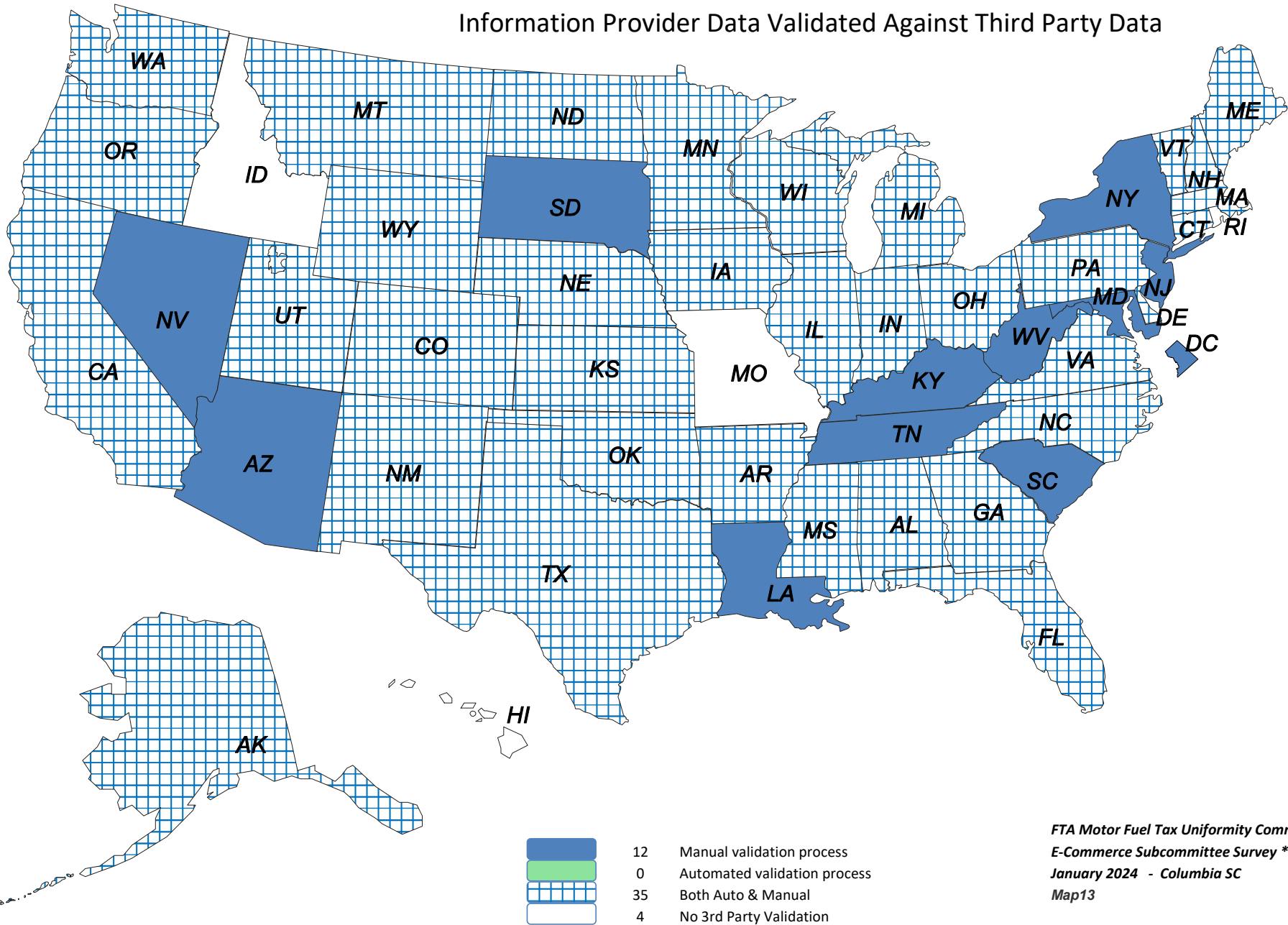


Shares Import Information to Origin States



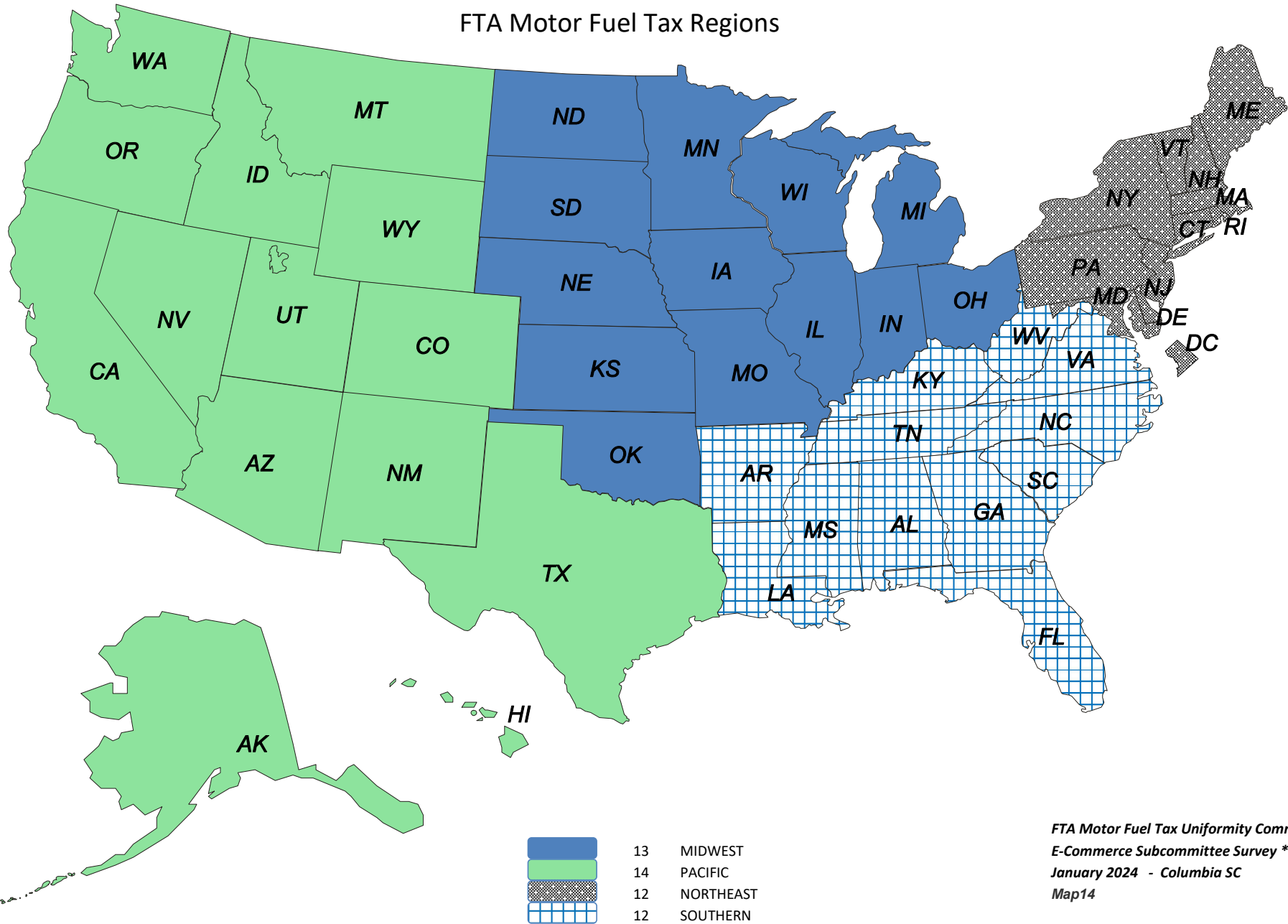
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E-Commerce Subcommittee Survey * 2024
January 2024 - Columbia SC
Map12

Information Provider Data Validated Against Third Party Data



FTA Motor Fuel Tax Uniformity Committee
E-Commerce Subcommittee Survey * 2024
January 2024 - Columbia SC
Map13

FTA Motor Fuel Tax Regions



FTA Motor Fuel Tax Uniformity Committee
E-Commerce Subcommittee Survey * 2024
January 2024 - Columbia SC
Map14

A=Add
R=Remvoe
nc=No Change

[illegible]

FTA Motor Fuel Tax Uniformity Committee
E-Commerce Subcommittee Survey * 2024
January 2024 - Columbia SC
Methods Methods

EFT Payments / Export Sharing
Motor Fuel EC Survey
2024

F=FutureSharing
na=No Sharing

State	STATE NAME
AL	ALABAMA
AK	ALASKA
AZ	ARIZONA
AR	ARKANSAS
CA	CALIFORNIA
CO	COLORADO
CT	CONNECTICUT
DE	DELAWARE
DC	DISTRICT OF COLUMBIA
FL	FLORIDA
GA	GEORGIA
HI	HAWAII
ID	IDAHO
IL	ILLINOIS
IN	INDIANA
IA	IOWA
KS	KANSAS
KY	KENTUCKY
LA	LOUISIANA
ME	MAINE
MD	MARYLAND
MA	MASSACHUSETTS
MI	MICHIGAN
MN	MINNESOTA
MS	MISSISSIPPI
MO	MISSOURI
MT	MONTANA
NE	NEBRASKA
NV	NEVADA
NH	NEW HAMPSHIRE
NJ	NEW JERSEY
NM	NEW MEXICO
NY	NEW YORK
NC	NORTH CAROLINA
ND	NORTH DAKOTA
OH	OHIO
OK	OKLAHOMA
OR	OREGON
PA	PENNSYLVANIA
RI	RHODE ISLAND
SC	SOUTH CAROLINA
SD	SOUTH DAKOTA
TN	TENNESSEE
TX	TEXAS
UT	UTAH
VT	VERMONT
VA	VIRGINIA
WA	WASHINGTON
WV	WEST VIRGINIA
WI	WISCONSIN
WY	WYOMING

EFT Programs			/w=Warehousing				
ACH Debit		ACH Credit	Fedwire	Credit Card		Other	
x/w		x	x	x			
x/w							
x		x					
x/w		x		x/w			
x/w		x	x	x			
x		x		x		x	
x/w		x	x	x			
X		x	x				
x		x					
x/w			x	x			
x		x		x			
x/w		x		x/w		x	
x/w		x		x			
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x/w		x		x/w			
x/w		x		x/w		x/w	
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x		x	x	x			
x		x	x	x			
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Sharing Export Data						
EDI X12	XML	Excel	Flat File	Other	Paper	
		x				F
		x				
		x				
		x				
		x				F
		x				F
		x				F
		x				
		x				
		x	x			
x		x				
		x				F
		x				na
						F
		x				
		x				
		x			x	
		x	x			
		x				
		x				na
		x				na
		x		x		
		x			x	
		x		x		F
						F
		x				na
		x				
				x		na
		x				na
		x			x	
		x				F
		x		x		

Data not provided by Alaska, Delaware, District of Columbia, Idaho, Indiana, Maine, Massachusetts, New Hampshire, New Mexico, New York, Ohio, Pennsylvania, Utah, Vermont, and Wyoming.
Responses from previous surveys used.

FTA Motor Fuel Tax Uniformity Committee
E-Commerce Subcommittee Survey * 2024
January 2024 - Columbia SC
EFT Export

Contacts
Motor Fuel EC Survey
2024

<i>State</i>	<i>STATE NAME</i>	<i>Contact Name</i>	<i>Contact Phone Number</i>	<i>Emails</i>	<i>Agency</i>
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	Veronica Hovanec	602-712-760	vhovanec@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	Gordon Mohr	916-309-0321	gordon.mohr@cdtfa.ca.gov	California Department of Tax and Fee Administration
CO	COLORADO	Anthony Muller	303-205-8216	anthony.muller@state.co.us	Colorado Department of Revenue
CT	CONNECTICUT	Michael Romeo	860-541-4567	Lmichael.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	Cathy Davenport	808-587-1577	tax.technical.section@hawaii.gov	Hawaii Department of Taxation
ID	IDAHO	Tim Clark	208-334-7771	tim.clark2@tax.idaho.gov	ISTC
IL	ILLINOIS	Tina Whitehead	217-782-4187	Christina.Whitehead@illinois.gov	Department of Revenue
IN	INDIANA	Iona Horn-Hallstrom	317-615-2704	ihallstrom@dor.IN.gov	Department of Revenue
IA	IOWA	Scott Fitzgerald	515-281-5884	scott.fitzgerald@iowa.gov	Department of Revenue
KS	KANSAS	Roberto Tetuan	785-296-5447	roberto.tetuan@ks.gov	Kansas Department of Revenue
KY	KENTUCKY	Kimberly Hensley	502-782-1644	KimberlyF.Hensley@ky.gov	Department of Revenue
LA	LOUISIANA	Shirley Bonaccorso	225-219-2780	shirley.bonaccorso@la.gov	Louisiana Department of Revenue
ME	MAINE	Thomas Wood	207-624-9648	thomas.k.wood@maine.gov	Dept of Admin & Financial Services/ ME Revenue Services
MD	MARYLAND	Replacement Not Named	410-260-7278	culm@marylandtaxes.gov	Comptroller of Maryland
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
MN	MINNESOTA	Jeremy Neeck	651-556-4728	jeremy.neeck@state.mn.us	Department of Revenue
MS	MISSISSIPPI	Danielle Hughes	601-923-7153	danielle.hughes@dor.ms.gov	Mississippi Department of Revenue
MO	MISSOURI	Casandra Willis	573-751-3804	casandra.willis@dor.mo.gov	Department of Revenue
MT	MONTANA	Vanessa Olson	406-444-7276	volson@mt.gov	Department of Transportation
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
NJ	NEW JERSEY	Miriam Jones	609-777-4074	miriam.jones@treas.nj.gov	New Jersey Division of Taxation
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	919-703-6568	isa.momoh@ncdor.gov	NCDOR - Excise Tax Division
ND	NORTH DAKOTA	Amanda Filipek	701-328-2739	afilipek@nd.gov	Office of State Tax Commission
OH	OHIO	Catherine DeRose	614-644-5714	Catherine.DeRose@tax.state.oh.us	Department of Taxation
OK	OKLAHOMA	Rachel Lyne	405-522-4312	rachel.lyne@tax.ok.gov	Oklahoma Tax Commission
OR	OREGON	Douglas KleeB	503-378-5773	douglas.j.kleeB@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 lafrate	401-574-8934	Theriza.lafrate@tax.ri.gov	Estate & Excise Tax Sections
SC	SOUTH CAROLINA	Lori Davis	803-896-1764	lori.davis@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	Amy Harvey	304-558-0685	amy.m.harvey@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 – 2024

1. Does your state have an Electronic Commerce (EC) Program?

(Enter number to best answer)

1. Multiple eFiling platforms
2. EDI X12 program
3. XML program
4. Excel program
5. Web File
6. Flat File program
7. Other program
8. 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
XML
EXCEL
WebFile

Flat File
Other
Paper

Total % (check value)

Describe "Other":

3. Is the Electronic Commerce (EC) program mandated for your state?

(Enter number to best answer)

1. EC Mandated (with or without thresholds)
2. EC Voluntary
3. 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)

1. No Changes
2. In the next 6 Months
3. In the next 7-12 Months
4. More than 12 months away
5. No EC program

6. What percentage of your state's motor fuels licensees file returns electronically?

(Enter number to best answer)

1. 75% - 100%
2. 50% - 74.9%
3. 25% - 49.9%
4. .01% - 24.9%
5. 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)

1. No Paper returns
2. Paper returns are maintained in hardcopy
3. Paper returns are scanned and maintained separately
4. Paper returns are entered into the EC database - Completely
5. Paper returns are entered into the EC database - Partially
6. Paper returns are entered into a separate database - Completely
7. Paper returns are entered into a separate database - Partially
8. 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)

1. Mandatory EFT program for ALL payments
2. Mandatory EFT program at certain thresholds
3. Voluntary EFT program for ALL payments
4. 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"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Warehouse Payment:	<input type="text"/>	<input type="text" value="N/A"/>	<input type="text" value="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.

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

1. Yes, receiving Export schedule data
- 2 No, not receiving Export schedule data

12. Does your state send Import schedule data to the origin state?

(Enter number to best answer)

1. Yes, sending Import schedule data
2. No, but plan to send Import schedule data
3. 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)

1. Manual validation process
2. Automated validation process
3. Both manual and automated steps in process
4. No Third Party Validation