

THE UNIFORMER

VOLUME 80
MAY 2026

FTA MOTOR FUELS TAX SECTION

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MISSION STATEMENT

**TO PROVIDE AN OPPORTUNITY FOR GOVERNMENT AND
INDUSTRY TO PARTNER FOR THE EFFICIENT AND
EFFECTIVE REPORTING AND REMITTANCE OF FUEL
TAXES, TO MINIMIZE FUEL TAX EVASION, AND TO ACT AS
AN INFORMATION RESOURCE TO STAKEHOLDERS.**

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<https://community.taxadmin.org/home>





COMMITTEE & SUBCOMMITTEE MINUTES

UNIFORMITY

STATE CO-CHAIR
 MICHAEL TAY
 STATE OF FLORIDA

INDUSTRY CO-CHAIR
 RAE TAKAI
 MOTIVA ENTERPRISES

MINUTES

The FTA Motor Fuel Tax Section – Uniformity Committees convened at the Courtyard by Marriott Houston in Houston, TX. The meeting was called to order by Kevin Richard, FTA Director of Business Audit and Excise Tax Administration, and facilitated by Michael Tay (FL), Uniformity State Co-Chair, and Rae Takai (Motiva Enterprises LLC), Uniformity Industry Co-Chair, with 51 attendees in person and 3 attending virtually.

Michael delivered an abbreviated “Uniformity 101” presentation designed to orient and support first-time Uniformity attendees, providing a high-level overview of key concepts and expectations.

Administrative Matters:

The Motor Fuel Tax Section Bylaws were passed at the 2025 Annual Business Meeting.

The Uniformity Steering Committee is in the process of reviewing the Procedures document, which was last updated in September 2017, and plans to share the revised version more broadly at the May meeting.

For planning purposes, please note that the traditionally scheduled May Uniformity meeting will be held June 4–5, 2026, in Houston, TX.

Presentation

A presentation titled "Building a Strong Data Foundation: How End-to-End Business Processes Drive Accurate Motor Fuel Tax Compliance" was given by Christina Gong (Principal, Tax Technologist Group, LLC).

OLD BUSINESS	NEW BUSINESS
NONE	NONE

COMPLIANCE

STATE CO-CHAIR
EMMANUEL NWOGOR
STATE OF GEORGIA

INDUSTRY CO-CHAIR
DENEZIA TAYLOR-CASSIL
MUSKET CORPORATION

MINUTES

Welcome

Approval of Minutes from Albuquerque, NM, September 2025

MF Basic Training Schedule Update

To be determined

Dyed Fuel Statistics Update

Jeremy Neeck (MN) directed everyone present to go to the Cvent App to view the current statistics and update on dyed fuel.

States Update

AL - No Update

FL - Florida begun legislative session in January. No Motor Fuel bill but there is an IFTA, E-File & Pay Vendor Third Session - Later in Spring or Summer there will be a session for Motor Fuel Taxes

IA - No Update

GA - HB 551 - Motor Vehicle Owners who drive in Georgia for more than 60 days without registering their Vehicle as a GA business or Resident will be double taxed on the Title Ad-Valorem Tax (TAVT)

KS - HB2414 - EV Tax (road repair tax) of \$0.09 kWh at public charging station - Introduced

KY - Legislature just came into session; HB370 – changes the tax rate and the components of the tax rate; National Highway 17 Construction Cost Index 2.0 to increase after 7/1/2028

NJ - PGRT - Updated tax rate beginning 1/1. A 4.2 increase

NC - SB 595 – MF Excise Tax Change; Legislative session resumes in April; fuel tax and sales tax increase on January 1st, 2026; John Panza retired, the new Director that replaced John is Alexander Milak

OR - HB 3991 - November 2026 there will be a vote to Repeal part of this bill

SC - Potential - EV Registration Fee increase by SB636

TX - No New Update

VA - Legislative Session. No news of any bills that affect Motor Fuel Tax

WV – MF tax rate Change effective 01/01/2026

WI - Legislative Session is ending in the next couple of months; AB200 & SB179 expanded allowances to include diesel and bring back the retail refund

Industry Hot Topics

License List Online - Industry Needs List to be downloaded where statute allows for licenses to be available

Request to States to inform industry when a license is suspended;

VA added a new category status update with date

Articles Of Interest

[The Cost of the Global Resource Race to Make Electronic Car Batteries](#)

[Synthetic gasoline – A different solution for fuel without petroleum!](#)

Next Uniformity Meeting: is scheduled to be held in Houston, TX on June 4-5, 2026.

OLD BUSINESS	NEW BUSINESS
<ul style="list-style-type: none"> Scott Fitzgerald on Sustainable Aviation Fuel - requested a definition that qualifies SAF as Jet Fuel. Definition was approved in September 2024. 	NONE

**STAY ON SCHEDULE, MEET OTHER ATTENDEES,
AND JOIN THE DISCUSSION**



Download the app to your android or iPhone!

ELECTRONIC COMMERCE

STATE CO-CHAIR
ISA MOMOH
STATE OF NORTH CAROLINA

INDUSTRY CO-CHAIR
HEATHER PAQUETTE
GLOBAL PARTNERS

MINUTES

Review / Approve Minutes from September 2025, Albuquerque, NM Meeting

- Approved
 - Motion –Denicia Taylor-Cassil
 - 2nd – Donna Alderman

The E-Commerce Subcommittee met on Thursday, January 15 and presented the old and new business along with a Motor Fuel Jeopardy.

Next Meeting: June 4-5, 2026 in Houston, TX.

OLD BUSINESS

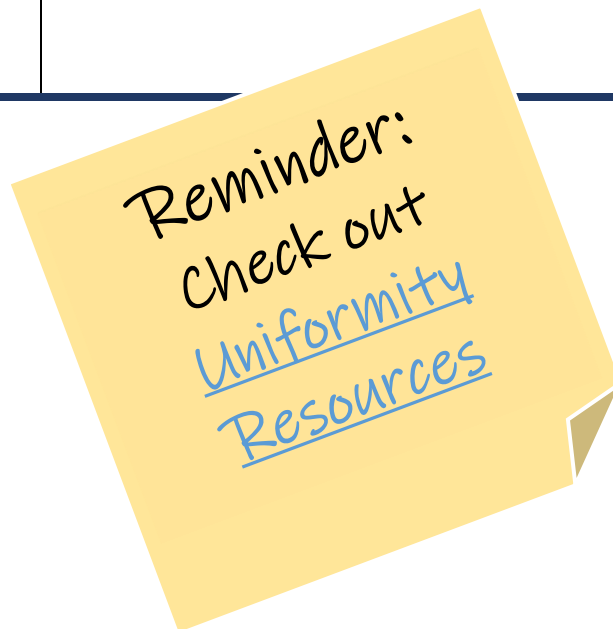
2025 E-Commerce Survey

- Partnered with FTA to design, test and implement an electronic annual e-commerce survey. The survey went out to states on 1-5-26
- Updated survey by adding an explanation for the word “threshold “on applicable questions and enabling a comment field (which is required) when the “Multiple e-filing” option is checked.
- Review of the Electronic Filing Guide at 25%

NEW BUSINESS

Goals for 2026

- Publish the results of the 2025 motor fuels Electronic Commerce map and survey
- Complete review of the Motor Fuel Electronic Filing Guide and publish the updated version
- Work with E-Standards to update the carrier report on the master XML Schema and X12 mapping.



COMMUNICATION & COORDINATION

STATE CO-CHAIR

TERRA GANG
STATE OF NORTH CAROLINA

INDUSTRY CO-CHAIR

LAURA MOLIQUE
EXXONMOBIL

MINUTES

The Communication & Coordination Subcommittee met on Thursday, January 15, 2026 in Houston, TX. State Co-Chair Terra Gang and Industry Co-Chair Laura MoliQUE conducted the meeting. The meeting was called to order at approximately 1:30 pm local time. There were 51 in-person attendees and 3 virtual attendees.

The minutes from September 2025 Uniformity meeting were approved as written.

The January 2026 Uniformer was made available on iPhone/Android App CVENT by Kevin Richard, Federation of Tax Administrators.

The January 2026 Uniformity meeting agenda and attendees list are also available on iPhone/Android App CVENT.

Motor Fuel Tax Information by State Book (State Book)

2025 State Book is available on FTA website under [Motor Fuels Tax Section](#).

Section 9 Diversion questions in State Book

The working group advised the recommended changes for Section 9 will be presented for Committee review at the June 2026 meeting. The working group is comprised of the following volunteers:

- Deborah Wilson – Marathon Petroleum (Chair)
- Denecia Taylor-Cassil – Musket Corporation
- Michael Tay – State of Florida
- Tammy West – Commonwealth of Virginia
- Ryan Ball – Benchmark Resources
- Charlie Robertson – Benchmark Resources

Modernization of the Uniformity Guide

Terra Gang advised on the working group's decision to divide the Uniformity Guide into multiple documents. The working group intends to present the changes for Committee review at the June 2026 Uniformity Meeting. The working group made progress on the Annual Sub-Committee Reports and presented the document in the committee meeting. The working group consists of the following volunteers:

- Terra Gang – State of North Carolina (**lead**)
- Holly Postle – State of Delaware
- Denecia Taylor-Cassil – Musket Corporation
- Pham Nguyet - KSM
- Elizabeth Puckett – Commonwealth of Kentucky
- Emma McClellan – Benchmark Resources Inc
- Kevin Richard – FTA (ad hoc)

Modernization of the Uniformity Brochure

The Sub-committee co-chairs presented options for modernizing the [Motor Fuel Brochure](#). Volunteers were requested to work with Sub-committee co-chairs on the changes. The volunteers include:

- Jael Henry – Musket Corporation
- Kim Hensley – Commonwealth of Kentucky

State Book Section 31 question (*Section 31-Does your state require the seller to collect both origin and destination state taxes?*).

Denecia Taylor-Cassil provided suggested question changes. The committee provided comments for the working group to review and revise with new questions to be presented at the June 2026 Uniformity meeting. Working group members include:

- Gregory Anderson – Parkland USA
- Deborah Wilson - Marathon Petroleum
- Beverly Duncan – HF Sinclair
- Denecia Taylor-Cassil – Musket Corporation (**lead**)
- Sam Stephens – Chevron
- Brenda Jo Beck – Avfuel, Corporation

Jael Henry with Musket raised a question regarding preferable signature formats during a discussion about power of attorneys. It was recommended to discuss the question with the E-Commerce sub-committee.

Scott Fitzgerald inquired on a definition of sustainable aviation fuel (SAF). The Uniformity Committee advised a definition for SAF was approved in September 2024.

Next Meeting: June 4-5, 2026 in Houston, TX.

OLD BUSINESS	NEW BUSINESS
<ul style="list-style-type: none"> • Subcommittee will work on modernizing the Motor Fuel Brochure to update the layout and contact information. • The Committee discussed modernizing Uniformity Guide to make it more user friendly and easier to find information. A working group was formed and the following contacts volunteered: <ul style="list-style-type: none"> • Terra Gang – State of North Carolina (lead) • Holly Postle – State of Delaware • Denecia Taylor-Cassil – Musket Corporation • Pham Nguyet - KSM • Elizabeth Puckett – Commonwealth of Kentucky • Emma McClellan – Benchmark Resources Inc • Kevin Richard – FTA (ad hoc) 	<ul style="list-style-type: none"> • Greg Anderson proposed adding a question about power of attorneys and representation to the State book. A working group with the following volunteers was established: <ul style="list-style-type: none"> • Lynn Avila – Ryan LLC • Roberto Tetuan – State of Kansas • Tremaine Wilson – State of Alabama • Scott Willard – Ryan LLC

FORMS MANAGEMENT

STATE CO-CHAIR
 JESSYCA STAFFORD
 STATE OF OREGON

INDUSTRY CO-CHAIR
 BRENDA JO BECK
 AVFUEL

MINUTES

The Forms Management Subcommittee met on Thursday, January 15, 2026. Industry Co-Chair Brenda Jo Beck and State Co-Chair Jessyca Stafford conducted the meeting.

The minutes from September 6, 2025, Albuquerque, NM, meeting were approved as written.

Uniformity Book – Verification of Sub-Schedules currently in use:

Update progress report was presented by Donna Alderman on behalf of the Work Group. The group was tasked with verifying which state tax reporting forms are currently in compliance with FTA’s standards.

The findings of this task group, which also included one misspelled word, were presented and approved during this meeting.

We would like to recognize the group’s hard work dedicated to this task.

- Donna Alderman – Avalara, Inc.
- Shauna Anker – South Dakota Department of Revenue
- Brenda Jo Beck – Avfuel, Corporation
- Alan Benzon – Nevada Division of Motor Vehicles
- Holly Postle – Delaware Department of Transportation
- Gaby Smith – State of South Carolina
- Scott Willard – Ryan LLC

Tax Talk

Presentations are currently being scheduled for Regional Meetings.
 Please forward topics you would like to be subject matter during these learning sessions.


Rail Car Identification

Iowa requested to add a column to schedules to report this information. Motion approved.

Next Meeting: June 4-5, 2026 in Houston, TX

OLD BUSINESS	NEW BUSINESS
<ul style="list-style-type: none"> • Tax Talks 	<p>NONE</p>

2026 MOTOR FUEL REGIONAL GOVERNORS		MOTOR FUEL STEERING COMMITTEE MEMBERS
<p><u>SOUTHERN REGION</u> Victor Despenza Jr. <i>Governor</i> <i>State of Louisiana</i></p> <p>Rodney Richard <i>Lt. Governor</i> <i>State of Arkansas</i></p> <p>Tammy West <i>Regional Secretary</i> <i>Commonwealth of Virginia</i></p> <p><u>PACIFIC REGION</u> Kendra Smith <i>Governor</i> <i>State of Montana</i></p> <p>Clint Howells <i>Lt. Governor</i> <i>State of Idaho</i></p> <p>Mi Yi <i>Regional Secretary</i> <i>State of Alaska</i></p>	<p><u>NORTHEAST REGION</u> Elizabeth Oliver <i>Governor</i> <i>State of New Jersey</i></p> <p>Vacant <i>Lt. Governor</i></p> <p>Vacant <i>Regional Secretary</i></p> <p><u>MIDWESTERN REGION</u> Darrin Gerry <i>Governor</i> <i>State of South Dakota</i></p> <p>Christina Whitehead <i>Lt. Governor</i> <i>State of Illinois</i></p> <p>Marcia Leichner <i>Regional Secretary</i> <i>State of Nebraska</i></p>	<p><u>NATIONAL OFFICERS</u> Justin Scott <i>National Chair</i> <i>State of Texas</i></p> <p>Jason Kraemer <i>National Vice Chair</i> <i>State of Wisconsin</i></p> <p>Gaby Smith <i>National Secretary</i> <i>State of South Carolina</i></p> <p><u>PAST CHAIR</u> Jeremy Neeck <i>State of Minnesota</i></p> <p><u>UNIFORMITY CHAIRS</u> Michael Tay <i>State of Florida</i></p> <p>Rae Takai <i>Motiva Enterprises</i></p> <p><u>FTA REPRESENTATIVE</u> Kevin Richard</p>

 KEY DATES		
<p><u>JANUARY UNIFORMITY</u> 15 – 16 Jan Courtyard by Marriott Houston Houston, TX</p>	<p><u>SOUTHERN REGION</u> 22 – 25 Mar Intercontinental Hotel New Orleans, LA</p>	<p><u>PACIFIC REGION</u> 12 – 15 Apr Doubletree Hotel Missoula, Montana</p>
<p><u>NORTHEASTERN REGION</u> 03 – 06 May Hotel Champlain Burlington, VT</p>	<p><u>JUNE UNIFORMITY</u> 04 – 05 June Allen Center Houston, TX</p>	<p><u>MIDWEST REGION</u> 17 - 20 May Holiday Inn Sioux Falls, SD</p>
<p><u>MOTOR FUEL BASIC TRAINING</u> 19 – 24 Jul Baltimore Marriott Inner Harbor Baltimore, MD</p>	<p><u>SEPTEMBER UNIFORMITY</u> 31 Aug Mayflower Hotel Washington, DC</p>	<p><u>ANNUAL MEETING</u> 30 Aug - 03 Sep Mayflower Hotel Washington, DC</p>