



THE UNIFORMER

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FTA MOTOR FUELS TAX SECTION

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NEXT • UNIFORMITY • MEETING



May 22-23, 2025

Omni New Haven Hotel at Yale
New Haven, Connecticut

MESSAGE FROM THE NATIONAL CHAIR

-BRANDY ROBILLARD, STATE OF VERMONT

Greetings FTA Motor Fuel Community!

Over the past year, I have attended many meetings and worked closely with those on the steering committee as the Vice Chair. At this time, I would like to take a moment to thank our past National Chair John Panza for his endless support and willingness to help me in my new role. His institutional knowledge is unmatched and greatly appreciated. That said, I am looking forward to following his lead.



As we enter 2025, I am excited to participate in our upcoming Uniformity Meetings, Regional Meetings, and the Annual Business Meeting. If you are interested in attending any meeting, I would recommend attending your demographic regional meeting or check out all of FTA's events at: <https://taxadmin.org/conferences-and-trainings/>

Best regards,

Brandy Robillard

Brandy.Robillard@vermont.gov

MESSAGE FROM THE NATIONAL VICE CHAIR

-JUSTIN SCOTT, STATE OF TEXAS

I am excited to be a part of this outstanding organization. Recently, Katherine Ataman resigned her position with the Washington Dept. of Licensing and subsequently vacated the national vice chair post and the steering committee asked me to step into this position. Last year, I chaired the tobacco tax section in Mobile, Alabama, and was honored to work with Kevin Richard and the other national tobacco tax officers to organize this event.



On January 1, 2025, I was appointed as the chief of police / director of law enforcement for the Texas Comptroller of Public Accounts by Comptroller Glenn Hegar. For the last 21 ½ years of my 31-year law enforcement career, I have served as a state police officer with the Comptroller's office and most recently served as the deputy chief / assistant director. In FTA's Motor Fuels Pacific Region, I served as the secretary, lieutenant governor, and governor.

Motor fuel tax fraud is a huge problem in Texas, and I've been passionate in the pursuit of motor fuel theft/tax fraud criminals and in field training new officers to do the same. To serve as your national vice chair is a great opportunity for me to continue volunteering and helping promote this organization.

Respectfully yours,

Justin A. Scott

MESSAGE FROM THE UNIFORMITY STATE CO-CHAIR

-MICHAEL TAY, STATE OF FLORIDA

Happy New Year!

First and foremost, I would like to thank everyone for the opportunity to fulfil the state Uniformity co-chair position. I would also like to thank Nancy Larrimore of North Carolina for her great work as the previous state Uniformity co-chair. I look forward to working with everyone and learning as much as I can.



I believe that now more than ever, it is crucial that we share knowledge and information with one another. Whether it's loss of institutional knowledge due to retirements, shifting changes in the industry, or changes in tax laws, having our own forum and gathering to have discussion is vital for success. The FTA Motor Fuel Uniformity group is one of the most effective ventures when it comes to collaborative work between industry and state governments, and I want to continue that success.

2025 will bring ups and downs as any year, but with the help and encouragement of our FTA colleagues we can accomplish our goals. I hope to see and speak with everyone this upcoming year!

Michael Tay

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MESSAGE FROM THE UNIFORMITY INDUSTRY CO-CHAIR

-RAE TAKAI, MOTIVA

Happy New Year Tax Enthusiasts!

*The New Year brings a change to the FTA Motor Fuels Committee Leadership team; as **Nancy Larrimore's** (NC) term as the Uniformity State Co-Chair draws to a close, we welcome **Michael Tay** (FL), as the successor Uniformity State Co-Chair. Thank you, Nancy, for your service, your term went all too fast! Welcome Michael, I look forward to continuing our tax journey!*



*With Michael's ascension as the Uniformity State Co-Chair, let's welcome **Terra Gang** (NC) as Michael's successor! In case you haven't noticed, Terra and **Laura Moliq** (ExxonMobil) have revamped the "Uniformer", adding that wow factor!*

*Congratulations and welcome to our new Compliance Sub-Committee Co-Chairs; **Emmanuel Nwogor** (GA) and **Denecia Taylor-Cassil** (Musket Corp/Love's). And, with much appreciation and gratitude to our exiting Compliance Co-Chairs; **Patrick Andrews** (VA) and **David Hernandez** (Valero). I wish you both the best! A gentle reminder, the E-Commerce Sub-Committee has a state co-chair vacancy!*

Lastly, it's never too early to start planning our September annual forum! If you have topics of interest for the general or break-out sessions, let's get them on the table now! As the sun sets on another year, may it rise again and shine light on new opportunities, perspectives, and adventures ahead!

Cheers,

Rae Takai

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2025 MOTOR FUEL REGIONAL GOVERNORS

MIDWESTERN REGION

Scott Horton
State of Michigan

NORTHEASTERN REGION

Peter Gacek
State of Connecticut

PACIFIC REGION

Anthony Mueller
State of Colorado

SOUTHERN REGION

Rodney Pendley
State of Tennessee

MOTOR FUEL STEERING COMMITTEE

NATIONAL OFFICERS

Brandy Robillard
National Chair
State of Vermont

Justin Scott
National Vice Chair
State of Texas

PAST CHAIRS

John Panza
State of North Carolina

Jeremy Neeck
State of Minnesota

UNIFORMITY CHAIRS

Michael Tay
State of Florida

Rae Takai
Motiva Enterprises



KEY DATES

<p><u>JANUARY UNIFORMITY</u> January 30-31, 2025 Courtyard San Antonio Riverwalk San Antonio, Texas</p>	<p><u>SOUTHERN REGION</u> March 23-25, 2025 Chattanooga Marriott Chattanooga, Tennessee</p>	<p><u>PACIFIC REGION</u> April 27-29, 2025 Hilton Garden Inn Boise Downtown Boise, Idaho</p>
<p><u>NORTHEASTERN REGION</u> May 19-21, 2025 Omni New Haven Hotel at Yale New Haven, Connecticut</p>	<p><u>MAY UNIFORMITY</u> May 22-23, 2025 Omni New Haven Hotel at Yale New Haven, Connecticut</p>	<p><u>MIDWEST REGION</u> June 22-24, 2025 Fort Pontchartrain Hotel Detroit, Michigan</p>
<p><u>SEPTEMBER UNIFORMITY</u> September 7-8, 2025 Hotel Albuquerque Albuquerque, New Mexico</p>	<p><u>ANNUAL MEETING</u> September 9-12, 2025 Hotel Albuquerque Albuquerque, New Mexico</p>	<p><u>MOTOR FUEL BASIC TRAINING</u> July / August, 2025 Hotel: TBD Location: TBD</p>



COMMITTEE & SUBCOMMITTEE MINUTES

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UNIFORMITY

STATE CO-CHAIR
 MICHAEL TAY (*INCOMING*)
 STATE OF FLORIDA
 NANCY LARRIMORE (*PAST*)
 STATE OF NORTH CAROLINA

INDUSTRY CO-CHAIR
 RAE TAKAI
 MOTIVA ENTERPRISES

MINUTES

The FTA Motor Fuel Tax Section Uniformity Committee met in Cedar Rapids, IA. Nancy Larrimore (NC) Uniformity State Chair and Rae Takai (Motiva Enterprises) Uniformity Industry Chair called the meeting to order. 50 people were in attendance.

Michael Tay, (FL) was announced as incoming Uniformity State Co-Chair, replacing Nancy Larrimore (NC).

Next Meeting – January 30-31, 2025 in San Antonio, TX

OLD BUSINESS	NEW BUSINESS
NONE	NONE

COMPLIANCE

STATE CO-CHAIR

EMMANUEL NWOGOR *(INCOMING)*
 STATE OF GEORGIA
 PATRICK ANDREWS *(PAST)*
 STATE OF VIRGINIA

INDUSTRY CO-CHAIR

DENEZIA TAYLOR-CASSIL *(INCOMING)*
 MUSKET CORPORATION
 DAVID HERNANDEZ *(PAST)*
 VALERO ENERGY CORPORATION

MINUTES

Welcome

Approval of Minutes from Green Bay, Wisconsin May 2024

Schedule Update- Training State and Industry -TBD Basic scheduled for July - August 2025.

Dyed Fuel Statistics – Jeremy Neeck (MN)

State Updates -

- **AL** - No updates
- **DE** – No Updates
- **FL** – Rate increase in Jackson County effective October 1. New file and pay company to be online September 2025. FL asked who would like to participate in testing. Several companies expressed interest.
- **GA** – HB 516 allows for charging stations to collect new tax. Implementation extended until January 2026.
- **IA**- HF2128 implemented changes to the tax code concerning taxation of fuel classified of B11 or higher and B20 and higher for the purposes of excise tax calculations.
- **IL** – Rate increase based on CPI. Motor vehicle fuel is 47 cpg and diesel is 54.5 cpg
- **KS** – No updates
- **MN** – Rate increase January 1, 2025. Fuel rate will be 31.8 cpg.
- **MT**- No updates
- **NC** – Conducted a tour at Kinder – Morgan terminal in Selma for approximately 40 staff members; Motor fuel tax rate calculated for 2025 will be redetermined in the fall and new rates will be published by December 15, 2024.
- **NE** – No Updates
- **NH** - No Updates
- **NV** - No updates
- **OR** – No updates
- **SC** - No updates
- **SD** - No updates
- **TX** - Exemptions provided for fuel for nonprofits food banks.
- **VA** - Fuel tax increase July 1, 2024
- **VT** - Rate updates effective 1 October 2024. ST-AVI Decreasing to .03237; ST-Gas Decreasing to .03237; ST MFTA Unchanged; ST MFTIA Gas decreasing to .0587.
- **WV** – No Updates

Industry Hot Topics – SPK (Synthetic Paraffinic Kerosene)

Articles Of Interest

- *Illinois Supreme Court Mulls Local Fuel Tax on Forward Contracts*
- *Viewpoint: Bio-Based aromatics point the way to burning 100% SAF*
- *Technology Basic- Different pathway to produce SAF*

Next Meeting – January 30-31, 2025 San Antonio, TX

OLD BUSINESS

NONE

NEW BUSINESS

NONE

ELECTRONIC COMMERCE

STATE CO-CHAIR

VACANT

MICHAEL HANSON (PAST)
STATE OF CALIFORNIA

INDUSTRY CO-CHAIR

GREG ANDERSON
PARKLAND

MINUTES

Review / Approve Minutes from 2024-05 Green Bay Meeting

- Approved by the Sub-Committee

Next Meeting – January 30-31, 2025 in San Antonio TX

OLD BUSINESS

- Update on Electronic Filing Guide Changes
 - Discussed the updated document
 - Updated Contact Information
 - Removed References to items no longer needed
 - Updated the new organization that is the owner of the document
 - Updated country reference to reflect the IRS Table
 - Will be requesting from the full committee to approve the document for posting on the FTA website.
- Update on XPath Document
 - The document has been created to identify restrictions and add clarifying notes to parts of the schema (nodes) that includes elements and attributes.
 - Will request approval from the full committee to approve the document for posting on the FTA website.

NEW BUSINESS

- Need a new co-chair to replace Mike when he steps down after this meeting.

COMMUNICATION & COORDINATION

STATE CO-CHAIR

TERRA GANG (*INCOMING*)
STATE OF NORTH CAROLINA
MICHAEL TAY (*PAST*)
STATE OF FLORIDA

INDUSTRY CO-CHAIR

LAURA MOLIQUE
EXXONMOBIL

MINUTES

The Communication & Coordination Subcommittee met on Friday, September 20, 2024. State Co-Chair Michael Tay and Industry Co-Chair Laura Moliue conducted the meeting. The meeting was called to order at approximately 1:30 PM local time. There were 45 attendees.

The minutes from May 9, 2024 meeting were approved as written.

The September 2024 Uniformer was made available by Kevin Richard, Federation of Tax Administrators. Uniformity has gone digital. September 2024 Uniformity meeting agenda, attendees list and Uniformer are accessible on iPhone/Android App CVENT.

It was announced that Michael Tay will be Uniformity State Co-Chair replacing Nancy Larrimore, and Terra Gang will be the incoming State Co-Chair replacing Michael.

2023 Motor Fuel Tax Information by State Book (State Book) and Native American Motor Fuel Tax Section Survey (the Survey): We thanked the States that have already provided updates to Michael. For States that have not responded, please send your updates to Michael Tay as soon as possible. The 2024 State Book and the Survey is anticipated to be available by the end of September 2024.

Section 32 in State Book was discussed at the meeting and was approved by full committee to have it removed and replaced with the below new questions wording:

- Remove the question from the State Book: ‘Section 32-If your state taxes at the rack, does your state require pre-collection election?’
- Replace with the following new questions wording for Section 32:
- Section 32(a) - If you are the origin state of product supplied at the rack, does your state require collection of taxes at the rack?
- Section 32(b)- Does your state allow collection of your state taxes for product supplied at a terminal outside of your state for imports into your state? If yes, please specify the responsible party (license type) for remitting the taxes on imports into your state.

With the approved Section 32(a) and (b) replacing Section 32 question wording in the State Book, the committee approved to rescind the inquiry on ‘Pre-Collection’ definition.

The Diversion review in State Book Section 9 was not discussed in the meeting. The working group will bring any new questions on Diversion to the committee when the review is complete. The following volunteers are on the working group:

- Debra Wilson – Marathon Petroleum
- David Hernandez – Valero (will reach out to working group volunteers)
- Michael Tay – State of Florida
- Tammy West – State of Virginia

Zero Emission Vehicles (ZEV) Using Fuel Cells with Hydrogen white paper: Michael gave an update that the white paper draft revision is complete and will next have Steering Committee review for comments. The revised draft will be reviewed at January 2025 Uniformity meeting. The following volunteers are on the working group subcommittee for the white paper:

- Thea Lonewolf – Love’s
- Emilda Santiesteban – Weaver and Tidwell (No longer on working group as of September 2024)
- Jessyca Stafford and Matthew Yasui – State of Oregon
- Michael Tay – State of Florida

The following product code definition was reviewed and approved by the full committee:

- Sustainable Aviation Fuel (SAF) – A non-petroleum product suitable to power aircraft as a certified jet fuel or when blended with conventional jet fuel.

David Hernandez confirmed that his inquiry of new FTA code for renewable Naphtha can be rescinded as the product code is not needed at this time.

Next Meeting: January 30-31, 2025 in San Antonio, TX

OLD BUSINESS	NEW BUSINESS
<p style="text-align: center;">NONE</p>	<ul style="list-style-type: none"> ▪ Isa Momoh with North Carolina inquired the following: <ul style="list-style-type: none"> ▪ Does your state have motor fuel filing system? If yes, is it an in-house developed system or vendor provided system, for example, GENTAX FAST, Avalara, RSI, etc? How long have you had the system in use? Please provide the system name. Is the data exchange EDI(x12) or XML? ▪ With the Section 32(a) and (b) new questions wording, the committee proposed to review State Book Section 31 at the January 2025 Uniformity meeting: <i>Section 31-Does your state require the seller to collect both origin and destination state taxes?</i>

FORMS MANAGEMENT

STATE CO-CHAIR
 JESSYCA STAFFORD
 STATE OF OREGON

INDUSTRY CO-CHAIR
 BRENDA JO BECK
 AVFUEL

MINUTES

Welcome

The May 2024 Uniformity minutes from Green Bay, Wisconsin were approved.

Mentorship Program – Fuel Tax Mentoring

- Discussion was held by the Steering Committee and agreed that consultants may be included in the mentorship program.

Next meeting will be held in San Antonio, Texas.

OLD BUSINESS

NONE

NEW BUSINESS

- Subcommittee was formed to help with verifying states which need to update what forms are required when reporting. Subcommittee volunteers include: Holly Postle, Tamara Lang, Alan Benson, and Shauna Anker
- Discussion was held regarding form related questions to be included in the questionnaire sent out by the Communication Committee. It was brought up to have the Governors from all the regions be the contact person for the region they represent.