



THE UNIFORMER

VOLUME 77
MAY 2025

FTA MOTOR FUELS TAX SECTION

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NEXT UNIFORMITY MEETING

September 7-8, 2025

*Hotel Albuquerque
Albuquerque, New Mexico*



COMMITTEE & SUBCOMMITTEE MINUTES

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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 San Antonio Riverwalk in San Antonio, 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 45 attendees present.

We introduced our new National Chair, Brandy Robillard (VT), and National Vice-Chair, Justin Scott (TX), along with our new Compliance Sub-Committee Co-Chairs, Emmanuel Nwogor (GA) and Denecia Taylor-Cassil (Loves). The E-Commerce Sub-Committee state co-chair position remains vacant.

Nominations for the Robert E. Beck Lifetime Achievement Award are open until May 1st. If you’re unfamiliar with the Robert E. Beck Lifetime Achievement Award, this is in recognition of a person’s (state or industry) years of guidance, support, encouragement, leadership, and mentoring provided to FTA.

Administrative Matters:

- Going forward, the Uniformity meetings will begin at 9:00AM each day, with a 90-minute lunch
- The Uniformity Steering Committee is requesting your thoughts and ideas for the 99th Annual Motor Fuels Conference in September
- The Uniformity Steering Committee is currently reviewing the Motor Fuel Tax Section Bylaws (September 2005) and the Procedures (September 2017), with plans to share more broadly at the May meeting

Presentation: The presentation titled "AI in Motor Fuel Excise Tax" was given by Christina Gong (Principal, Tax Technologist Group, LLC). Building on her first AI presentation, this second session took us further into the world of AI. It covered 'AI Development and Trends in 2025,' featured a live tax demo of 'ChatGPT, AI Agent, and Claude,' and concluded with an exploration of 'Machine Learning – Assigning Schedule Codes and Confidence Scope' for fuel tax returns. (Think of it as training your computer to file your returns!)

OLD BUSINESS	NEW BUSINESS
NONE	NONE

COMPLIANCE

STATE CO-CHAIR
EMMANUEL NWOGOR
STATE OF GEORGIA

INDUSTRY CO-CHAIR
DENECIA TAYLOR-CASSIL
MUSKET CORPORATION

MINUTES

Welcome

Approval of Minutes from Cedar Rapids, IA Sept 2024

Schedule Update: MF Basic Training for State and Industry staff scheduled for last Week in July 2025

Dyed Fuel Statistics Update: Jeremy Neeck (MN) gave us an update on dyed fuel statistics which included providing two exhibits:

- Dyed Diesel Statistics Violations by Quarter
- Violations by State since 2009

Jeremy will be providing the final dyed diesel statistics to the IRS Agent

Jeremy requested everyone to let him know the following:

- If people need to receive a copy, or make a change to stats, please email him so he can update
- If you have a new way to test samples, please let him know.

Jeremy also stated that **Petrospec** is no longer available now but can be recalibrated for the next 4 years.

Michael Tay of Florida asked if anyone has seen Yellow Dyed Diesel?

State Updates

AL - Legislative Session kicks off next week but no bills pre-filed; Notice going out next week effective October 1st every other year; July 2025 rates will increase by \$0.01 per gallon

FL - Legislative Session starts in March; no pre-filed bills; rumor of fuel tax holiday

GA - HR 42 was passed by the GA state national assembly to ratify the MF suspension periods by Governor Kemp

IA - Legislation in session but no updates

KS - Legislative Session started 1/12; HB 2003 was passed for EV road repair tax at \$0.09 kWh; Pilot Sight for producing SAF in Liberal, KS - groundbreaking

KY - 01/01/2025 - rate went up to 3.2 per kWh and surtax went up to 3.2 per kWh; pause in operations from Feb 26 - March 14 which is a cutover for tax systems

MN - 01/01/2025 rate increase was capped at 3% going forward; Legislation also talks about SAF credits

MO - No Updates

NE - No Update; Legislative Session just started

NC - Tax Rate decrease effective 1/1/25; 2024 Legislative changes - none; 2025 technical changes being made but cannot be disclosed at this time

OR - No Update

SC - No Update

SD - No Update

TX - Currently in session; proposed language for transloading facilities permits

VA - Currently in session; no updates

WI - Effective 01/1/2025, EV tax is \$0.03 kWh; it is a budget year so things could be added in session

Industry Hot Topics

- **IL Gross Gallons BOL:** Deborah Wilson brought a little more clarity and stated as of right now Marathon is still using Gross/Net Gallons on the BOL
- **Diversification** – Discussion on the following: About the contact information in Fuel Trac for the states; Who the auditor should contact? And if the contact on the Fuel Trac notice is the same contact for the company
 - Also suggestions were made on the following:
 - How to investigate destination of diversion state
 - How to know from the terminal reports when the product did not arrive at the terminal
 - Destination State on BOL; the state should be contacted to see how it was reported
 - The supplier's return should be checked to see if it was reported correctly
 - Also the carrier's reports should be checked
- **Aviation Gasoline**
 - FAA requirement by 2030 states that all aviation gasoline must be unleaded
 - There is unleaded Aviation Gasoline being produced currently
 - We don't think there will be any changes with the new administration regarding Aviation Gasoline
 - States should check their definitions of aviation gasoline to ensure unleaded aviation gasoline is covered
- **Hazardous Substance & Petroleum Product Tax:**
 - WA issued a Revenue Ruling on R99 on Hazardous Substance & Petroleum Product Tax; the Guidance will be coming soon
- **IL Cook County on Bookout Supreme Court** ruled that proof was provided but sent back to ALJ for Cook County to prove financial transactions are subject to Cook County Tax

Articles Of Interest

- From Gallons to Miles: Rethinking Road Taxes Podcast:
 - Kevin agreed to email the 32 to 34-minute Podcast to all in attendance to listen to and discuss the pros and cons of a Vehicle Mileage Tax (VMT) in our next meeting

Next Uniformity Meeting: Is scheduled to be on May 22 – 23, 2025 at New Haven CT

OLD BUSINESS	NEW BUSINESS
NONE	<p>Question about Motor Fuel Advanced Training</p> <ul style="list-style-type: none"> • According to Jeremy, a lot of documents have been lost so attempt will be made to find the old documents or create a whole new class • The following questions were asked: <ul style="list-style-type: none"> • If the advance class will cover Auditing • If the class is conducted, does it need to be paper or digital or mixture of both • What does the end result look like? • Do we include industry as they weren't included in before? • According to Jeremy, the last class was held Oct 21-24, 2019, in Austin TX

ELECTRONIC COMMERCE	
<u>STATE CO-CHAIR</u> ISA MOMOH <i>STATE OF NORTH CAROLINA</i>	<u>INDUSTRY CO-CHAIR</u> GREG ANDERSON <i>PARKLAND</i>
MINUTES	
Minutes from 2024-09 Cedar Rapids Meeting approved	
Next Meeting: May 22 nd and 23 rd , 2025 in New Haven CT	
OLD BUSINESS	NEW BUSINESS
<ul style="list-style-type: none">2025 E-Commerce Survey<ul style="list-style-type: none">Will be resent outTo review results at the May meetingPlea for a State Co-Chair	<ul style="list-style-type: none">Maryland EDI Update<ul style="list-style-type: none">Multiple people will contact MD

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 30, 2025. State Co-Chair Terra Gang and Industry Co-Chair Laura Molique conducted the meeting. The meeting was called to order at approximately 9 AM local time. There were 45 attendees.

The minutes from September 20, 2024 meeting were approved as written.

The January 2025 Uniformer was modernized with a new look and was made available by Kevin Richard, Federation of Tax Administrators.

Uniformity has gone digital as of September 2024. January 2025 Uniformity meeting agenda, attendees list and Uniformer are accessible on iPhone/Android App CVENT.

2024 Motor Fuel Tax Information by State Book (State Book) and 2024 Native American Motor Fuel Tax Section Survey (the Survey) are available on FTA website under [Motor Fuels Tax Section](#).

The working group for Diversion review in State Book Section 9 was updated with the following volunteers. The working group will bring any new questions on Diversion to the committee when the review is complete.

- Deborah Wilson – Marathon Petroleum (**Chair**)
- Denecia Taylor-Cassil – Musket Corp
- Michael Tay – State of Florida
- Tammy West – State of Virginia

Zero Emission Vehicles (ZEV) Using Fuel Cells with Hydrogen white paper: The committee reviewed all eight pages of the updated 'Hydrogen Vehicle Taxation' and made recommended changes. We gave all the recommended changes to committee members and Michael Tay will present the final version at the May Uniformity meeting. The following volunteers are the authors 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

Next Meeting: May 22-23, 2025 in New Haven, CT

OLD BUSINESS

- The inquiry that Isa Momoh with North Carolina raised at the September 2024 meeting was discussed at the meeting and a new Section was approved by full committee to be added to the State Book:
 - Section 44: What system(s) does your state have for motor fuel filing, in house or vendor? If it is vendor, provide vendor name.

NEW BUSINESS

NONE

<div><ul style="list-style-type: none">• The Committee discussed State Book Section 31 question wording and agreed to establish a working group subcommittee to review and bring suggestions at May 2025 Uniformity meeting: <i>Section 31-Does your state require the seller to collect both origin and destination state taxes?</i><p>The following volunteers are on the working group subcommittee:</p><ul style="list-style-type: none">• Gregory Anderson – Parkland USA (Chair)• Deborah Wilson - Marathon Petroleum• Beverly Duncan – HF Sinclair• Denecia Taylor-Cassil – Musket Corp• Sam Stephens – Chevron• Brenda Jo Beck – Avfuel Corporation</div>	
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FORMS MANAGEMENT

<div><div>STATE CO-CHAIR</div><div>JESSYCA STAFFORD</div><div>STATE OF OREGON</div></div> <div><div>INDUSTRY CO-CHAIR</div><div>BRENDA JO BECK</div><div>AVFUEL</div></div>	
MINUTES	
<p>Welcome</p> <p>September 2024 Uniformity minutes from Cedar Rapids, Iowa were approved.</p> <p>Mentorship Program – Fuel Tax Mentoring</p> <ul style="list-style-type: none">Discussion was held regarding moving forward with mentorship program <p>Next meeting will be held in New Haven, CT.</p>	
OLD BUSINESS	NEW BUSINESS
NONE	<ul style="list-style-type: none">Blast invite email will be sent to FTA participant asking who is still interested in the mentorship program.Reminder to have all new product codes sent to this subcommittee for approval.

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 MEMBERS

NATIONAL OFFICERS

Justin Scott
Acting National Chair
State of Texas

Vacant
National Vice Chair

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

<u>JANUARY UNIFORMITY</u> <i>January 30-31, 2025</i> <i>Courtyard San Antonio Riverwalk</i> <i>San Antonio, Texas</i>	<u>SOUTHERN REGION</u> <i>March 24-26, 2025</i> <i>Chattanooga Marriott</i> <i>Chattanooga, Tennessee</i>	<u>PACIFIC REGION</u> <i>April 27-29, 2025</i> <i>Hilton Garden Inn Boise</i> <i>Downtown Boise, Idaho</i>
<u>NORTHEASTERN REGION</u> <i>May 19-21, 2025</i> <i>Omni New Haven Hotel at Yale</i> <i>New Haven, Connecticut</i>	<u>MAY UNIFORMITY</u> <i>May 22-23, 2025</i> <i>Omni New Haven Hotel at Yale</i> <i>New Haven, Connecticut</i>	<u>MIDWEST REGION</u> <i>June 22-24, 2025</i> <i>Fort Pontchartrain Hotel</i> <i>Detroit, Michigan</i>
<u>MOTOR FUEL BASIC TRAINING</u> <i>July 27-Aug 1, 2025</i> <i>Hyatt Regency, Green Bay, WI</i> <i>Green Bay, WI</i>	<u>SEPTEMBER UNIFORMITY</u> <i>September 7-8, 2025</i> <i>Hotel Albuquerque</i> <i>Albuquerque, New Mexico</i>	<u>ANNUAL MEETING</u> <i>September 9-12, 2025</i> <i>Hotel Albuquerque</i> <i>Albuquerque, New Mexico</i>