

HISTORY OF THE FEDERATION OF TAX ADMINISTRATORS

MOTOR FUEL TAX SECTION

2025



FTA MOTOR FUEL TAX SECTION September 2025
Federation of Tax Administrators

Sharone Bonardi, FTA Executive Director
Kevin Richard, Director of Excise Tax Administration

FTA Motor Fuel Tax Section

Justin Scott, Chair – State of Texas
Vacant, Vice Chair
John Panza – Immediate Past Chair
Jeremy Neeck – Second Past Chair

FTA Motor Fuel Tax Uniformity

Michael Tay, Co-Chair – State of Florida
Rae Takai, Co-Chair – Motiva

Subcommittees 2024 - 2025

Compliance

State – Emmanuel Nwogor – State of Georgia
Industry – Denicia Taylor-Cassil – Loves

Communication and Coordination

State – Terra Gang, State of North Carolina
Industry – Laura Molique, ExxonMobil

Electronic Commerce

State – Isa Momoh – State of North Carolina
Industry – Greg Anderson, Parkland

Forms Management

State – Jessyca Stafford – State of Oregon
Industry – Brenda Jo Beck, AvFuel

SOUTHERN

REGION

FEDERATION OF TAX ADMINISTRATORS
MOTOR FUEL TAX SECTION – SOUTHERN REGION
Chattanooga, Tennessee
MARCH 23 - 25, 2025

Officers of the Southern Region

Governor – Rodney Pendley, State of Tennessee

Incoming Governor – Victor Despenza Jr., State of Louisiana

Incoming Lt. Governor – Rodney Richard, State of Arkansas

Incoming Secretary – Tammy West, State of Virginia

Immediate Past Governor – Gaby Smith, State of S. Carolina

States In Region: Alabama, Arkansas, Florida, Georgia, Kentucky, Louisiana, Mississippi, North Carolina, South Carolina, Tennessee, Virginia, West Virginia.

Next Southern Region meeting will be held March 22-24, 2026 in New Orleans, Louisiana.

HISTORY OF THE SOUTHERN REGION

<i>Year</i>	<i>Conference Location</i>	<i>Regional Chair</i>
1987	Gatlinburg, TN	Eddie McCormack
1988	Myrtle Beach, SC	Davis Brown
1989	New Orleans, LA	L. Kent LaPlace
1990	Richmond, VA	Bobby H. Conner
1991	Biloxi, MS	Frank McCain
1992	Louisville, KY	Gary C. Morris
1993	Wrightsville Beach, NC	Robert E. Beck
1994	Destin, FL	Peter Steffens
1995	Birmingham, AL	Janet Stathopoulos
1996	Morgantown, WV	Thomas Raynes
1997	Savannah, GA	Phillip Embry
1998	Myrtle Beach, SC	Robert Anderson

1999	Nashville, TN	Eddie McCormack
2000	New Orleans, LA	Sam Losavio
2001	Hot Springs, AR	Tommy Bailey
2002	Richmond, VA	Tammy West
2003	Biloxi, MS	George Higdon
2004	Louisville, KY	Jim Oliver
2005	Tampa, FL	Peter Steffens
2006	Mobile, Alabama	Steve DuBose
2007	Wilmington, NC	Julian Fitzgerald Sr
2008	Shepherdstown, WV	Wilda Ice
2009	Savannah, Georgia	Jeanne Hearn
2010	Myrtle Beach, South Carolina	Carol Player
2011	Nashville, Tennessee	Ray Grigsby
2012	New Orleans, Louisiana	Shirley Bonaccorso
2013	Little Rock, Arkansas	Rodney Richard
2014	Richmond, Virginia	Tammy West
2015	Gulfport, Mississippi	Glenn Boyette
2016	Lexington, Kentucky	Jim Oliver
2017	Tampa, Florida	Lee Gonzalez
2018	Montgomery, Alabama	Randy Winkler
2019	Raleigh, North Carolina	John Panza
2020-2021	COVID	
2022	Charleston, West Virginia	Catherine Mitchell
2023	Savannah, Georgia	Emmanuel Nwogor
2024	Greenville, South Carolina	Gaby Smith
2025	Chattanooga, Tennessee	Rodney Pendley

**Report of the FTA Southern Region
Motor Fuel Tax Conference – 2025**

The Southern Region of the FTA Fuel Tax Section held its annual conference March 23-25, 2025 in Chattanooga, Tennessee. Governor Rodney Pendley presided over the conference. In the business meeting Victor Despenza, Jr.

(LA) was elected Governor for 2026. The FTA Southern Region had 56 in attendance and passed three resolutions.

The States present were Alabama, Arkansas, Florida, Georgia, Kentucky, Louisiana, Mississippi, North Carolina, South Carolina, Tennessee, Virginia and West Virginia. All states in the region were in attendance.

The Southern Region conference was very informative, providing for discussions of relevant topics. We would like to extend a special thanks to all presenters.

Thanks everyone who attended, it was a wonderful conference!!

Resolution Motor Fuel Tax Section

**FTA Southern Region
Chattanooga, Tennessee
March 23-25, 2025**

RESOLUTION ONE

WHEREAS, the proceedings of the annual meeting of the Federation of Tax Administrators, Southern Region, Motor Fuel Tax Section have continued each year for decades.

WHEREAS, to continue the success of the annual meeting of the Southern Region, Motor Fuel Tax Section would like to establish a conference committee of the incoming Governor, a Lt. Governor and a Secretary to set the agenda for the current year.

NOW, THEREFORE, BE IT RESOLVED, that the members of the Federation of Tax Administrators, Southern Region, Motor Fuel Tax Section has established a Conference Committee consisting of a Governor, Lt. Governor and a Secretary.

RESOLUTION TWO

WHEREAS the proceeding of the formal sessions of this annual meeting of the Southern Region, Motor Fuel Tax Section have featured the presentation of timely, interesting, and informative topics; and

WHEREAS, the success of the meeting has been due to the excellent arrangements made, informative program presented, and the generous hospitality provided.

NOW, THEREFORE, BE IT RESOLVED, that the members of the Southern Region Motor Fuel Tax Section express their thanks and appreciation for the wonderful program arranged by Rodney Pendley, State of Tennessee, and Gaby Smith, State of South Carolina.

RESOLUTION THREE

WHEREAS the proceedings of the formal sessions of this 2025 annual meeting of the Federation of Tax Administrators, Southern Region, Motor Fuel Tax Section have featured the presentation of timely, interesting well-prepared papers: and

WHEREAS the exchange of technical and administrative information that has been accomplished is one of the principal functions of the meeting.

NOW, THEREFORE, BE IT RESOLVED, that the members of the Federation of Tax Administrators, Southern Region, Motor Fuel Tax Section express their thanks and appreciation to Rodney Pendley, Governor of the Southern Region Motor Fuel Section, who presided at the sessions and to the speakers.

RESOLUTION FOUR

WHEREAS, the topics addressed at this 2025 annual meeting of the Southern Region, Motor Fuel Tax Section Conference, held in Chattanooga, Tennessee at the Chattanooga Marriott were as follows:

- Fuel and Excise Tax Compliance Management
- The Hydrogen Horizon: Trends, Challenges, and Opportunities Ahead
- National Chair's Report
- Tennessee Convenience Store Association Update
- Federal Highway Administration Update
- Uniformity Update
- Motor Fuel Roundtable Discussion
- Automation in Motor Fuel Tax
- Enforcement Issues
- IFTA, Inc. Update
- Renewable Electricity Production Tax Credit
- State and Industry Update
- Hiring and Employee Retention
- Southern Region Business Meeting

WHEREAS the topics addressed, and the information presented was beneficial for the attendees in addressing accomplishments and future direction in identifying and minimizing the impact of evasion and fraud in motor fuel taxes.

NOW, THEREFORE, BE IT RESOLVED, that the attendees express their thanks and appreciation to the State Tax Agencies, FHWA and Industry for their input, knowledge and continued efforts to combat motor fuel tax evasion.

PACIFIC

REGION

FEDERATION OF TAX ADMINISTRATORS
MOTOR FUEL TAX SECTION – PACIFIC REGION MEETING
Boise, Idaho – April 27-29, 2025

Officers of the Pacific Region

Governor	Anthony Muller, State of Colorado
Lt. Governor	Vacant
Secretary/Treasurer	Clint Howells, State of Idaho

States in Region: Alaska, Arizona, California, Colorado, Hawaii, Idaho, Montana, Nevada, New Mexico, Oregon, Texas, Utah, Washington and Wyoming.

Other Members: Alberta and British Columbia, Canada

Next Pacific Region meeting is scheduled for Montana, April 2026.

HISTORY OF THE PACIFIC REGION

Year	Conference Location	Regional Chair	State
1991	Portland, Oregon	Randy Johns	Idaho
1992	Austin, Texas	Cindy Anders	Montana
1993	Salt Lake City, Utah	Sam Conratt	Oregon
1994	Cheyenne, Wyoming	Ed Collins	Texas
1995	Phoenix, Arizona	Julie Jones	Utah
1996	Monterey, California	Nancy Wiehagen	Wyoming
1997	Denver, Colorado	Kathy Morley	Arizona
1998	Boise, Idaho	Ed King	California
1999	Helena, Montana	Lloyd Wicke	Colorado
2000	Incline Village, Nevada	Dar Walters	Idaho
2001	Santa Fe, New Mexico	Bob Turner	Montana
2002	Portland, Oregon	Edgar Roberts	Nevada
2003	San Antonio, Texas	Frank Shaffer	New Mexico
2004	Salt Lake City, Utah	Darel Capps	Oregon
2005	Seattle, Washington	Jimmy Archer	Texas

2006	Jackson Hole, Wyoming	Frank Hales	Utah
2007	Tucson, Arizona	Paul Johnson	Washington
2008	Sacramento, California	Sharon Gostovich	Wyoming
2009	Golden, Colorado	Lou Feletto	California
2010	Anchorage, Alaska	Sharon Gostovich	Wyoming
2011	Boise, Idaho	Sandra Wiersman,	Colorado
2012	Helena, Montana	Barry Grafel	Alaska
2013	Virginia City, Nevada	Steve Holbrook	Idaho
2014	Albuquerque, New Mexico	Tracy Halubka	Montana
2015	Portland, Oregon	Dawn Lietz	Nevada
2016	Austin, Texas	Tracy Halubka	Montana
2017	Park City, Utah	Justin Scott	Texas
2018	Jackson Hole, Wyoming	Justin Scott	Texas
2019	Spokane, Washington	John Manning	Utah
2020-2021	COVID		
2022	Tucson, Arizona	Wayne Hassinger	Wyoming
2023	Anaheim, California	Katherine Ataman	Washington
2024	Denver, Colorado	Babette Jensen	Arizona
2025	Boise, Idaho	Anthony Muller	Colorado

Report of the FTA Pacific Region Motor Fuel Tax Conference -- 2025

The 2025 FTA Pacific Region Conference was presided over by Anthony Muller, Governor, from the State of Colorado.

The Pacific Region had 53 in attendance. States that were present: Alaska, Arizona, California, Colorado, Idaho, Montana, New Mexico, Oregon, Texas, Utah, and Wyoming. The States not present were Hawaii, Nevada and Washington.

Election of officers for 2025 were Kendra Smith (MT) Governor, Clint Howells (ID) Lt. Governor and Mi Yi (AK) Secretary/Treasurer. The Region passed three resolutions.

The Pacific Region conference was very informative, providing for discussions of relevant topics. We would like to extend a special thanks to all presenters.

Thanks everyone who attended, it was a wonderful Conference!!

Resolutions
FTA Pacific Region
April 27-29, 2025

RESOLUTION ONE

WHEREAS this the 89th Annual Meeting of the Federation of Tax Administrators, Pacific Region of the Motor Fuel Tax Section held at the Hilton Garden Inn Boise Downtown in Boise, Idaho will be remembered as stimulating, informative and enjoyable.

WHEREAS the exchange of technical and administrative information that has been achieved thereby, is one of the principal functions of the meeting.

NOW, THEREFORE, BE IT RESOLVED that the delegates at the 89th Annual Meeting of the Federation of Tax Administrators, Pacific Region of the Motor Fuel Tax Section express their thanks and appreciation to speakers for their contributions to the success of the program.

RESOLUTION TWO

WHEREAS the success of the meeting has been due to the informative program arranged by Pacific Region Officers, Anthony Muller (Colorado) Governor, and Clint Howells (Idaho) Secretary/Treasurer.

NOW, THEREFORE, BE IT RESOLVED, that the members of the Federation of Tax Administrators, Pacific Region of the Motor Fuel Tax Section express their thanks and appreciation to **Anthony Muller**, Governor of the Pacific Region of the Motor Fuel Section, who presided at the sessions and to the other officers and speakers at this the 89th Annual Meeting of the Federation of Tax Administrators, Pacific Region of the Motor Fuel Tax Section for their contribution to the success of the program.

RESOLUTION THREE

WHERAS, the topics addressed at this 89th Annual Meeting of the Federation of Tax Administrators, Pacific Region of the Motor Fuel Tax Section were as follows:

- Legalized Language Workshop
- FTA Federal Update
- A Round Table Discussion: *Environment of the Motor Fuels Industry*
- National Chair Report
- Automation in Motor Fuel Taxation
- Uniformity Update
- Interstate Fuel Sales – *A Panel Discussion on How Motor Fuels Connects Us*
- Idaho Update
- Open Discussion and 1st Day Recap
- Artificial Intelligence and Taxation
- Paving the Way – *Alternatives to Motor Fuels Tax*
- A Round Table Discussion: *Environment of the Motor Fuels Industry*
- Oregon Updates: *Road Usage Fees and Oregon's Propane Flat Rate Fee*
- Enforcement Trends and Tactics
- State / Industry Update
- Open Discussion and Meeting Summary
- Pacific Region Business meeting

WHEREAS the topics addressed, and the information presented was beneficial for the attendees in addressing accomplishments and future direction in identifying and minimizing the impact of evasion and fraud in motor fuel taxes.

NOW, THEREFORE, BE IT RESOLVED, that the attendees express their thanks and appreciation to the State/Federal Agencies and Industry for their input, knowledge and continued efforts to combat motor fuel tax evasion.

NORTHEAST

REGION

FEDERATION OF TAX ADMINISTRATORS
MOTOR FUEL TAX SECTION, NORTHEASTERN REGION MEETING
New Haven, Connecticut May 19-21, 2025

Officers of the Northeastern Region

Governor – Peter Gacek, State of Connecticut

Incoming Governor – Elizabeth Oliver, State of New Jersey

Past Governor – Kurt Straube, State of New Hampshire

States in Region: Connecticut, Delaware, Maine, Maryland, Massachusetts, New Hampshire, New Jersey, New York, Pennsylvania, Rhode Island, Vermont.

Other Members: Washington D.C., New Brunswick, Ontario and Quebec Canada

Next Northeastern meeting will be held May 3-6, 2025 in Burlington, Vermont.

HISTORY OF THE NORTHEASTERN REGION

Year	Conference Location	Regional Chair
1990	Quebec	Marc Paquet
1991	Vermont (cancelled – no conference)	
1992	New York	Larry Keeley
1993	Delaware	Dale Shuirman
1994	Massachusetts	Augustine Ranctore
1995	New Jersey	Harvey Brooks
1996	Hartford, Connecticut	Robert Slattery
1997	New Hampshire	Kathleen Morrill
1998	Ogunquit, Maine	Michael Ptak
1999	Baltimore, Maryland	Richard Carey
2000	Newport, Rhode Island	Paul McVay
2001	Pittsburgh, Pennsylvania	Thomas Scott
2002	Toronto, Ontario, Canada	Pauline Goral
2003	Washington, DC	Nancy Tucker
2004	Quebec City, Quebec, Canada	Guy Ste Marie
2005	Saratoga Springs, New York	James Breen

2006	Wilmington/Christiana, Delaware	Michael Harrell
2007	Cherry Hill, New Jersey	Joe O'Gorman
2008	Fredericton, New Brunswick, Canada	William Staples
2009	Boston, Massachusetts	Noreen Blanchette
2010	Portsmouth, New Hampshire	Scott Bryer
2011	Hartford, Connecticut	Marc Papndrea
2012	Annapolis, Maryland	Chuck Ulm
2013	Stowe, Vermont	Chuck Ulm
2014	Pittsburgh, Pennsylvania	James Dehnert
2015	Niagara Falls, New York	Brian Galarneau
2016	Portsmouth, New Hampshire	Scott Bryer
2017	Portland, Maine	Scott Byer
2018	Providence, Rhode Island	Theriza Iafrate
2019	Wilmington, Delaware	Andrea Bayline
2020-2021	COVID	
2022	Annapolis, Maryland	Alicia Carusona
2023	Salem, Massachusetts	Cindy Burns
2024	Concord, New Hampshire	Kurt Straube
2025	New Haven, Connecticut	Peter Gacek

Report of the FTA Northeastern Region Motor Fuel Tax Conference -- 2025

The 2025 Northeastern Regional meeting of the Motor Fuel Tax Section of the FTA was held May 19-21, 2025 in New Haven, Connecticut. Governor Peter Gacek with the State of Connecticut presided over the conference. The Northeastern Region had 40 in attendance.

The States present were Connecticut, Delaware, Massachusetts, New Jersey, Pennsylvania, and Rhode Island. The States not present Maine, Maryland, New Hampshire, New York, Vermont and District of Columbia.

In the business meeting Elizabeth Oliver (NJ) was elected Governor for 2026. The Region passed four resolutions.

This was a great conference, which allowed people from both industry and government to meet face to face and express their point of views. Most of all, it allows us to get contacts with members of other jurisdictions and industry.

Thanks everyone who attended, it was a wonderful Conference!!

**Resolutions -- Motor Fuel Tax Section
FTA Northeastern Region
New Haven, Connecticut
May 19-21, 2025**

RESOLUTION ONE

WHEREAS, the proceedings of the annual meeting of the Federation of Tax Administrators, Northeast Region, Motor Fuel Tax Section have continued each year for at least nine decades.

WHEREAS, to continue the success of the annual meeting of the Northeast Region, Motor Fuel Tax Section would like to establish a conference committee of the incoming Governor, a Lt. Governor and a Secretary to set the agenda for the current year.

NOW, THEREFORE, BE IT RESOLVED, that the members of the Federation of Tax Administrators, Northeast Region, Motor Fuel Tax Section has established a Conference Committee consisting of a Governor, Lt. Governor and a Secretary.

RESOLUTION TWO

WHEREAS this the 91th annual meeting of the Federation of Tax Administrators, Northeastern Region Fuel Tax Section, held at the Omni New Haven Hotel at Yale in New Haven, Connecticut will be remembered as stimulating informative and enjoyable; and

WHEREAS, the success of the meeting has been due to the excellent arrangements made, informative program presented, and the generous hospitality provided.

NOW, THEREFORE, BE IT RESOLVED that the delegates and guests at the 91st annual meeting of the Federation of Tax Administrators, Northeastern Region, Motor Fuel Tax Section express their thanks and appreciation for the wonderful program arranged by Peter Gacek, State of Connecticut and Elizabeth Oliver, State of New Jersey.

RESOLUTION THREE

WHEREAS the proceedings of the formal sessions of this 91th annual meeting of the Federation of Tax Administrators, Northeastern Region, Motor Fuel Tax Section have featured the presentation of timely, interesting well-prepared papers; and

WHEREAS the exchange of technical and administrative information that has been accomplished is one of the principal functions of the meeting.

NOW, THEREFORE, BE IT RESOLVED, that the members of the Federation of Tax Administrators, Northeastern Region, Motor Fuel Tax Section express their thanks and appreciation to **Peter Gacek**, Governor of the Northeastern Region Motor Fuel Section, who presided at the sessions and to the speakers at this the 91th annual meeting of the Federation of Tax Administrators, Northeastern Region, Motor Fuel Tax Section for their contributions to the success of the program.

RESOLUTION FOUR

WHEREAS the topics addressed at this 91th annual meeting of the Federation of Tax Administrators, Northeastern Region, Motor Fuel Tax Section were as follows:

- Automation in Fuel Taxation
- FTA Motor Fuel Uniformity Update
- Roundtable Discussion: Environment in Motor Fuels Industry
- National Chair's report
- IFTA, Inc. Update
- Federal Highway Administration Update
- State / Industry Legislative & Policy Updates
- The Good, The Bad, The Ugly of Moving Forward with Automation in Motor Fuel Tax

- Electronic Vehicle (EV) Update
- Common Challenges in Today's Environment
- FTA Northeast Motor Fuel Business Meeting

WHEREAS, the topics addressed and the information presented were beneficial for the attendees in addressing accomplishments and future direction in identifying and minimizing the impact of evasion and fraud in motor fuel taxes.

NOW, THEREFORE, BE IT RESOLVED, that the attendees express their thanks and appreciation to the State Tax Agencies, FHWA and Industry for their input, knowledge and continued efforts to combat motor fuel tax evasion.

MIDWEST

REGION

FEDERATION OF TAX ADMINISTRATORS
MOTOR FUEL TAX SECTION – MIDWESTERN REGION
Detroit, Michigan
June 22-24, 2025

Officers of the Midwestern Region

Governor **Scott Horton, State of Michigan**
Incoming Governor **Darrin Gerry, South Dakota**

States in the Region: Indiana, Illinois, Iowa, Kansas, Michigan, Minnesota, Missouri, Nebraska, North Dakota, Ohio, Oklahoma, South Dakota, Wisconsin.

Next Midwestern Regional meeting will be held in Sioux Falls, SD in April of 2026.

HISTORY OF THE MIDWESTERN REGION

Year	Conference Location	Regional Chair
1990	Lake of the Ozarks, Missouri	Ken Pearson
1991	Des Moines, Iowa	Ken Pearson
1992	Overland Park, Kansas	Janet Stege
1993	Dearborn, Michigan	Roland Marr
1994	Omaha, Nebraska	Roland, Marr
1995	Milwaukee, Wisconsin	Robert Zellner
1996	Bismarck, North Dakota	Joan Galster
1997	Springfield, Illinois	Roland, Marr
1998	Oklahoma City, Oklahoma	Christy Dixon
1999	Cincinnati, Ohio	Richard Beckner
2000	Rapid City, South Dakota	Debra Hillmer
2001	St. Paul, Minnesota	Larry Trimble
2002	St. Louis, Missouri	Pat Gifford
2003	Indianapolis, Indiana	Linda Dollens

2004*	Des Moines, Iowa	Dale Thede
2005	Topeka, Kansas	Edie Martin
2006	Lincoln, Nebraska	Marcia Leichner
2007	Indianapolis, Indiana	Linda Dollens
2008	Springfield, Illinois	Trent Knoles
2009**	Omaha, Nebraska	Kevin Schatz
2010	Minneapolis, Minnesota	Herman Wisneski
2011	Kansas City, Missouri	Keith Gast
2012	Grand Rapids, Michigan	Scott Horton
2013	Columbus, Ohio	Wesley Luthy
2014	Oklahoma City, Oklahoma	Christy Dixon
2015	Sioux Falls, South Dakota	Peggy Laurenz
2016	Madison, Wisconsin	Sue Nelson
2017	Des Moines, Iowa	Scott Fitzgerald
2018	Kansas City, Kansas	Edie Martin
2019	Ft. Wayne, Indiana	Betsy Shroyer
2020-2021	COVID	
2022	Fargo, North Dakota	Amanda Filipek
2023	Minneapolis (Bloomington), Minnesota	Jeremy Neeck
2024	St. Louis, Missouri	Cassandra Willis
2025	Detroit, Michigan	Christopher 'Scott' Horton

* First year without being a part of MSATA

** Midwestern Region was scheduled for Michigan however with the MSATA theme around "Energy" the Commissioners requested that the Motor Fuels Section meet with MSATA. With the down turn of the economy the Commissioners cancelled this year's MSATA annual meeting and replaced the educational and training component with a webinar-styled series of presentations and allowed Motor Fuels to have their own meeting in Omaha, Nebraska.

Report of the FTA Midwestern Region Motor Fuel Tax Conference - 2025

The 2025 Midwest Region Motor Fuel Conference was held June 22-24, 2025, in Detroit, Michigan. Of the 13 states in the region, 11 were able to send delegates. In all we had 36 participants. Next year's conference will be held May 17 – 20, 2026 in Sioux Falls, SD.

States that were present: Illinois, Iowa, Kansas, Michigan, Minnesota, Missouri, Nebraska, North Dakota, Oklahoma, South Dakota and Wisconsin. States that were not present: Kansas and Indiana.

Christopher 'Scott' Horton, Regional Governor presided over the meeting. The Midwestern Region conference was very informative, providing for discussions of relevant topics. Darrin Gerry from the State of South Dakota was elected Governor for 2026 and the Region passed four resolutions.

This was a great conference, which allowed people from both industry and government to meet face to face and express their point of views. Most of all, it allows us to get contacts with members of other jurisdictions and industry.

**Resolutions – Motor Fuel Tax Section
FTA Midwestern Region Motor Fuel Conference
Detroit, Michigan
June 22 - 24, 2025**

RESOLUTION ONE

WHEREAS, the proceedings of the annual meeting of the Federation of Tax Administrators, Midwestern Region, Motor Fuel Tax Section have continued each year for at least eight decades.

WHEREAS, to continue the success of the annual meeting of the Midwestern Region, Motor Fuel Tax Section would like to establish a conference committee of the incoming Governor, a Lt. Governor and a Secretary to set the agenda for the current year.

NOW, THEREFORE, BE IT RESOLVED, that the members of the Federation of Tax Administrators, Midwestern Region, Motor Fuel Tax Section has established a Conference Committee consisting of a Governor, Lt. Governor and a Secretary.

RESOLUTION TWO

WHEREAS this the 65th annual meeting of the Federation of Tax Administrators, Midwestern Region Motor Fuel Tax Section, held at the Fort Pontchartrain Hotel, Detroit, Michigan will be remembered as stimulating, informative, and enjoyable; and

WHEREAS the success of the meeting has been due in large part to the excellent arrangements made, informative programs presented, and the generous hospitality provided.

NOW, THEREFORE, BE IT RESOLVED that the delegates and guests at the 65th annual meeting of the Federation of Tax Administrators, Midwestern Region Motor Fuel Tax Section, express their thanks and appreciation for the wonderful program arranged by **Christopher 'Scott' Horton and Omer Guzman**, State of Michigan.

RESOLUTION THREE

WHEREAS the proceedings of the formal session of this 65th annual meeting of the Federation of Tax Administrators, Midwestern Region Motor Fuel Tax Section, have featured the presentation of timely, interesting, well-prepared papers; and

WHEREAS the knowledge and administrative information that has been exchanged at this meeting is one of the principal reasons for attending;

NOW, THEREFORE, BE IT RESOLVED that the members of Federation of Tax Administrators, Midwestern Region Motor Fuel Tax Section, express their thanks and appreciation to Christopher 'Scott' Horton, Governor of the Midwestern Region Motor Fuel Tax Section and to the speakers at this the 65th annual meeting of the Federation of Tax Administrators, Midwestern Region Motor Fuel Tax Section for their contributions to the success of the program.

RESOLUTION FOUR

WHEREAS the topics addressed at this 65th annual meeting of the Federation of Tax Administrators, Midwestern Region Motor Fuel Tax Section, were as follows:

- Michigan's Wholesale and Retail Petroleum Industry, Now and in the Future
- FTA Motor Fuel Tax Section Uniformity Update
- Electronic Vehicle Update
- National Chair's report
- IFTA, Inc. Update
- Federal Highway Administration Update
- State Update Discussion
- Diversions Presentation
- A.I in Motor Fuels
- Audit Perspective from the Industry
- Hydrogen Fuel Update
- A Roundtable Discussion: *Environment of the Motor Fuels Industry*
- State / Industry Updates

- South Dakota FEED Project
- Enforcement Update
- Midwestern Regional Business Meeting

WHEREAS the topics addressed and the information presented were beneficial for the attendees in addressing accomplishments and future direction in identifying and minimizing impacts of evasion and fraud in motor fuel taxes.

NOW, THEREFORE, BE IT RESOLVED that the delegates express their thanks and appreciation to State/Federal Agencies and Industry for their input, knowledge and continued effort to combat motor fuel tax evasion.

RESOLUTION FIVE

WHEREAS this the 65th annual meeting of the Federation of Tax Administrators, Midwestern Region, Motor Fuel Tax Section, recognizes all those who are no longer part of the Midwestern Region and that have made significant, valuable, and longstanding contributions to the Motor Fuel Tax Section and uniformity projects.

NOW, THEREFORE, BE IT RESOLVED, that their friends and associates in the Midwestern Region wish to thank them for their contribution, pledge our intent to carry on, and wish them, as valued friends and professional associates, the very best.

ANNUAL

MEETING

SUMMARY

2024

FTA 98th Annual Motor Fuels Conference Cedar Rapids, IA

MEETING MINUTES

MONDAY – September 23, 2025

8:00AM – 11:30AM

General Session

Presiding

John Panza, Director, Excise Tax Division, NCDOR, FTA Motor Fuel Tax Section
National Chair

- Mr. Panza welcomed all members of the conference and provided opening remarks and housekeeping items.

Color Guards

Linn County Sheriff's Office Honor Guard

Singing of the Anthems

Nathaniel Golay, Coe College, Canadian National Anthem
Michael Jefferis, Coe College, U.S. National Anthem

Introductions of participants

- Each of the participants provided self-introductions of name, position and company or state

American Petroleum Institute (API) Update

Ed Greenstein, Indirect Tax Advisor, BP America

- Mr. Greenstein talked about the American Petroleum Institute and about the motor fuels industry, including some of the current events associated with various fuel types.

FHWA Update

Mike Dougherty & Debbie Phillips, Federal Highway Administration

- Mr. Dougherty provided the FHWA Annual update.
 - FHWA team members
 - Grant applications and usage of awards

- IIJA (Infrastructure Investment and Job Act) or BIL (Bipartisan Infrastructure Law)- Fuel Location Funding
- Fuel tax suspension
- Fuels and FASH/500-Series Reporting Guide
- Monthly Motor Fuel Report
- National Electric Vehicle Infrastructure Formula Program (NEVI)
- Charging and Fueling Infrastructure Discretionary Grant Program (CFI)

Fuel IOWA

John Maynes, Director Government and Regulatory Affairs

- Mr. Maynes presented on the program to the attendees.

Uniformity Update

Nancy Larrimore, Revenue Administrative Officer III, State of North Carolina and the Uniformity State Co-Chair.

Rae Takai, Indirect Tax Manager, Motiva Enterprises LLC and the Uniformity Industry Co-Chair

- Ms. Larrimore and Ms. Takai provided an update on the benefits of FTA Uniformity and how it assists both government and industry increasing efficiencies in reporting, remitting and in motor fuels tax administration.
 - Mission Statement
 - Uniformity goals
 - Uniformity Committee makeup
 - US Regions- Northeast; Southern; Midwest; Pacific
 - Canadian Fuel Tax Council
 - Steering Committee
 - Subcommittees
 - Compliance
 - Communication and Coordination
 - Technology
 - Forms Management
- A fun game related to motor fuels was played to encourage networking and comradery amongst the participants.

11:30AM – 1:00PM Executive Luncheon (All invited)

What's on the Horizon

David Retz, Senior Tax Council, Chevron

- Overview – Industry Status
- Political Considerations
- Motor Fuel Taxation Forecast
- Traditional Gas Tax at a Pivot Point
- Annual License Fees
- Pennsylvania: EV Taxation
- CARB's Feedstock Fracas

1:00PM – 4:15PM Concurrent Breakout Sessions (repeating sessions)

Electronic Vehicles / MBUF Panel Discussion

Moderator: Jeremy Neeck

Panel:

- **Matt Bishop – Iowa**
- **Steven Wisyanski - Pennsylvania**
- **April Hommerding - Wisconsin**
- **Denecia Taylor-Cassil – Musket Corporation**
- **Jeff Marks, Deloitte**
- *The panel discussed technology trends in fuel tax compliance and led an interactive discussion with the audience followed by a question and answer session.*

JOC Panel Discussion

Panel:

Terra Gang, North Carolina DOR
Heather Casdorph, West Virginia
Babette Jensen, Arizona DOT Fuel
Patrick Andrews, Virginia DMV

- *Member Jurisdictions*
- *Mission / Structure*
- *Compliance Data Warehouse*
- *Participation / Results*
- *Question and Answer Session*

IMMEDIATELY FOLLOWING THE BREAKOUT SESSIONS
GOVERNMENT ONLY SESSION

All States will meet to discuss current concerns in Motor Fuel Tax Administration

Moderator: *Jeremy Neeck, Supervisor, Special Taxes Division, Petroleum Tax Unit
Minnesota Department of Revenue*

- Mr. Neeck led a government only discussion with the participants about current issues in MF Tax Administration.

TUESDAY – September 24, 2024

7:00AM – 5:00PM	Late Registration
7:00AM – 8:00AM	Breakfast
8:00AM – 11:30AM	General Session

Presiding

*John Panza, Director, Excise Tax Division, NCDOR, FTA Motor Fuel Tax Section
National Chair*

Internal Revenue Update

*Jeff Thompson, Excise Tax Policy Program Manager
Alan Anderson, Tax Policy Analyst
Allison Boyd, Tax Policy Analyst
Jeff Buchholz, Tax Policy Analyst*

- Sustainable Aviation Fuel (SAF) Credit Guidance
- Notice 2024-06 and Notice 2024-37
- Expiration of Fuel Tax Credits and Claim Reminders
- Claim Reminders – Biodiesel and Renewable Diesel
- Clean Fuel Production Credit (45Z Credit)
- Excise Tax e-File
- Fraud and Scams
- Claim Inquiries
- Fuel Compliance Updates
- Contacts

Cybersecurity and Artificial Intelligence

Hunter Sundbeck, Manager, Weaver

- Mr. Sundbeck provided an informative update cybersecurity and how it interacts with artificial intelligence.

Mergers & Acquisitions

Sam Dagley, PWC US Tax LLP

Mr. Dagley gave an informative (and at times humorous) presentation on the state of mergers and acquisitions in today's business environment.

Revenue Forecasting for Motor Fuel Taxes

Bruce Harrison, S&P Global Mobility

Mr. Harrison provided information about fuel tax forecasting. He provided an overview of the US vehicle market today, future propulsion technology, issues with vehicle miles travelled, policy issues, and state tax rates and revenues.

National Chair / Robert Beck Awards

John Panza, Director, Excise Tax Division, NCDOR, FTA Motor Fuel Tax Section National Chair

Brandy Robillard, Field Audit Manager, Vermont Department of Motor Vehicles, Motor Fuel Tax Section National Vice-Chair

- Regional awards
 - Midwest
 - Cassandra Willis - Governor (Missouri)
 - Southern
 - Gaby Smith - Governor (South Carolina)
 - Northeast
 - Kurt Staube - Governor (New Hampshire)
 - Pacific
 - Babette Jensen - Governor (Arizona)
 - Damian Armitage - Lt. Governor (California)
 - Anthony Muller – Secretary (Colorado)
- National Chairman Awards
 - Jeremy Neeck - Minnesota
 - For his contributions throughout the years and support to the National Chair and the Steering Committee
 - Donna Alderman - Avalara

- For her years of dedication and commitment to the Motor Fuel Tax Section as a state employee and with industry
- Nancy Larrimore – North Carolina
 - For her dedication and contributions to the Motor Fuel Tax Section Uniformity Committee as State Co-Chair
- Rae Takai- Motiva
 - For her dedication and contributions to the Motor Fuel Tax Section as Industry Co-Chair

Robert Beck Awards

- This year's Robert Beck Lifetime Achievement award recipients are:
- **Chuck Ulm**, State of Maryland
- **Scott Bryer**, State of New Hampshire

11:30AM – 1:00PM lunch (on your own)

1:00PM – 4:30PM Concurrent Breakout Sessions (repeating sessions)

Highway Use Tax Evasion (HUTE) / Grant Writing

Moderator: ***Michael Dougherty, FHwA***

Panel: ***Terra Gang, North Carolina Department of Revenue***
Jessyca Stafford, Oregon Department of Transportation
Lee Poe, Sr. Alabama Department of Revenue
Babette Jensen, Arizona Department of Transportation
Billy Johnson, Virginia Department of Transportation

- What is a Grant?
- The Grant Cycle
 - Pre-Award Phase
 - Reporting Requirements
 - Application Development
 - Project Narrative / Budget Narrative
 - Post Phase Award
- Implementation / Reporting / Closeout
- Question / Answer / Contact Information

The Good, Bad, and Ugly of Moving Forward in Automation in Motor Fuels Tax

Moderator: **Brandy Robillard, Field Audit Manager, VT Dept. of Motor Vehicles**
Panel:

Cole Sturdivant, IGEN
Donna Alderman, Avalara
Isa Momoh, North Carolina Department of Revenue
Melisa Regan, KSM

- *Definition of Automation*
- *State Processes / Industry Processes*
- *The Good –*
 - *Efficiency, Accuracy, Resource Allocation, Responsiveness*
- *The Bad –*
 - *Cost, Resource Constraints, Complexity, IT Security Compliance*
- *The Ugly –*
 - *Reliance on Vendors, Data Quality, Lack of Forms / Guidance*
- *Helpful Hints*
- *Question / Answer*

IMMEDIATELY FOLLOWING THE CONCURRENT SESSIONS

Annual Business Meeting – All States present need to stay

- Mr. Panza led the Annual business meeting with state representatives. The following topics were discussed:
 - Roll Call of States
 - 38 states were in attendance
 - Regional Updates
 - Midwestern – Cassandra Willis (Missouri)
 - Northeast – Kurt Staube (New Hampshire)
 - Pacific – Babette Jensen (Arizona)
 - Southern – Gaby Smith (South Carolina)
 - Old Business
 - Committee Reports
 - Time and Place Committee (Kevin Richard, FTA)
 - September 9 – 12, 2025 Albuquerque, New Mexico
 - 2026 to be held in Northeast Region
 - Resolutions Committee (John Panza)
 - 8 resolutions approved
 - Nomination Committee (John Panza)
 - 2025 National Chair- Brandy Robillard

- 2025 National Vice-Chair- Katherine Ataman
- New Business
 - None
- Meeting adjourned

6:30PM – 9:30PM FTA Closing Reception and Banquet

WEDNESDAY – September 25, 2024

7:00AM – 8:00AM

Breakfast

8:00AM – Noon

General Session

Presiding

*John Panza, Director, Excise Tax Division, NCDOR, FTA Motor Fuel Tax Section
National Chair*

Artificial Intelligence in Motor Fuel Tax Administration

- *Gregory Homen, KPMG*
- *Leah Durner, KPMG*

The discussed focused on the capabilities of Artificial Intelligence in Motor Fuel Tax Administration including strengths and weaknesses and things to be mindful of during a successful transition.

Current Schemes in Motor Fuel Tax

*Justin Scott, Captain Field Operations, Criminal Investigations Division,
Comptroller of Texas*

- A presentation was given on the following topics:
 - Mission
 - Trends
 - Crimes associated with fuel theft schemes
 - Pictures of illegal activities were presented and discussed

Closing Remarks / Meeting Adjournment

**THE FEDERATION
OF
TAX
ADMINISTRATORS**

**MOTOR FUEL TAX
SECTION**

FEDERATION OF TAX ADMINISTRATORS

MOTOR FUEL TAX SECTION

HISTORY

PAST CHAIRS, PLACES AND DATE OF MEETINGS

First	St. Louis, Missouri <i>William A. McAtee, State Inspector of Oils</i>	November	1926 <i>Missouri</i>
Second	Columbus, Ohio <i>William A. McAtee, State Inspector of Oils</i>	October	1927 <i>Missouri</i>
Third	Memphis, Tennessee <i>William A. McAtee, State Inspector of Oils</i>	October	1928 <i>Missouri</i>
Fourth	Detroit, Michigan <i>William A. McAtee, State Inspector of Oils</i>	August	1929 <i>Missouri</i>
Fifth	Toronto, Ontario Canada <i>A.N. Bobbitt, State Auditor</i>	September	1930 <i>Indiana</i>
Sixth	Denver, Colorado <i>James Duce, State Inspector of Oils</i>	September	1931 <i>Colorado</i>
Seventh	Philadelphia, Pennsylvania <i>James Duce, State Inspector of Oils</i>	September	1932 <i>Colorado</i>
Eighth	Indianapolis, Indiana <i>E.D. Graham, Oil and Gas Division, Corporation Commission</i>	September	1933 <i>Oklahoma</i>
Ninth	Atlantic City, New Jersey <i>Joseph L. McLaughlin, Director Motor Fuel Tax Division</i>	September	1934 <i>New Jersey</i>
Tenth	Hot Springs, Arkansas <i>Alex A. Hotchkiss, Department of Inspections & Registrations</i>	September	1935 <i>Kansas</i>
Eleventh	Richmond, Virginia <i>CF Joyner, Jr., Assistant Director of Motor Vehicles</i>	October	1936 <i>Virginia</i>
Twelfth	San Francisco, California <i>HP Leatham, Member, State Tax Commission</i>	September	1937 <i>Utah</i>

Thirteenth	Tulsa, Oklahoma <i>George H. Sheppard, State Comptroller</i>	September	1938 <i>Texas</i>
Fourteenth	Minneapolis, Minnesota <i>GS Holmberg, Supervisor, Motor Fuel Division</i>	September	1939 <i>Illinois</i>
Fifteenth	Montgomery, Alabama <i>JT Rouse, Auditor, Gasoline Tax Division</i>	October	1940 <i>Florida</i>
Sixteenth	Charleston, West Virginia <i>AB Tucker, Chief, Gasoline Tax Division</i>	October	1941 <i>Alabama</i>
Seventeenth	Houston, Texas <i>Arthur B. Anderson, Director, Petroleum Division Dept. of Taxation</i>	October	1942 <i>Minnesota</i>
Eighteenth	Milwaukee, Wisconsin <i>John A. Ainlay, Director, Division of Motor Fuels</i>	September	1943 <i>Nebraska</i>
Nineteenth	St. Louis, Missouri <i>John A. Keeley, Supervisor MF Tax & Oil Inspection Div., Dept. of Rev. Illinois</i>	September	1944 <i>Illinois</i>
No Meeting Held (World War II)	<i>John F. Boyle, Chief, Petroleum Tax Division, Department of Revenue</i>		1945 <i>Louisiana</i>
Twentieth	Bretton Woods, New Hampshire <i>Robert G. Craig, Admin., MF Tax Div., State Board of Equalization</i>	September	1946 <i>California</i>
Twenty-first	St. Petersburg, Florida <i>Sam Kimberlin, Director, Fuel Tax Div., Comp. of Public Accounts</i>	November	1947 <i>Texas</i>
Twenty-second	Chicago, Illinois <i>Al Schenkosky, Chief, Fuel Tax Division, Com. Of Rev & Taxation</i>	September	1948 <i>Kansas</i>
Twenty-third	Lake Tahoe, California <i>KK Douglas, Chief, Motor Fuel Tax Division, Department of Taxation</i>	September	1949 <i>Ohio</i>
Twenty-fourth	St. Paul, Minnesota <i>Lawton L. Leininger, Vice Chairman, Tax Commission</i>	September	1950 <i>Oklahoma</i>
Twenty-fifth	Columbus, Ohio <i>Henry F. Long, Commissioner of Corporations and Taxation</i>	October	1951 <i>Massachusetts</i>
Twenty-sixth	New Orleans, Louisiana <i>Dwight W. Mack, Director, Fuel Tax Division, Dept. of Taxation</i>	December	1952 <i>Wisconsin</i>

Twenty-seventh	Milwaukee, Wisconsin	October	1953
	<i>JJ David, Administrator, Fuel Tax Division, Dept. of Licenses</i>		<i>Washington</i>
Twenty-eighth	Seattle, Washington	August	1954
	<i>Adlia Morgan, Director of Petroleum Taxes, OMV Comptroller</i>		<i>Mississippi</i>
Twenty-ninth	Gatlinburg, Tennessee	September	1955
	<i>Armand J. Salmon, Jr. State Supervisor, MF Tax Bureau, Treasury</i>		<i>New Jersey</i>
Thirtieth	Mackinac Island, Michigan	September	1956
	<i>MG O'Berry, Director, Motor Fuel Tax Bureau, State Comptroller</i>		<i>Florida</i>
Thirty-first	Manchester, Vermont	September	1957
	<i>Herman H. Rice, Director, Motor Fuel Div. State Tax Commission</i>		<i>Oklahoma</i>
Thirty-second	Dallas, Texas	October	1958
	<i>Bernard F. Nossel, Chief Deputy Comptroller</i>		<i>Maryland</i>
Thirty-third	Portland, Oregon	August	1959
	<i>John J. Scrivner, Manager, Fuel Taxes Division, Dept. of Revenue</i>		<i>Oregon</i>
Thirty fourth	Chicago, Illinois	October	1960
	<i>George M. Harlow, Director, Fuel Tax Division, Dept. of Revenue</i>		<i>Michigan</i>
Thirty-fifth	Mobile, Alabama	October	1961
	<i>Harold D. Abbott, Highway Tax Admin. State Board of Equalization</i>		<i>California</i>
Thirty-sixth	Albany, New York	September	1962
	<i>Robert R. Cutler, Supervisor, Fuel Tax Division, Dept. of Revenue</i>		<i>Illinois</i>
Thirty-seventy	San Francisco, California	September	1963
	<i>Douthitt R. Camp, Chief, Gasoline Tax Division, Dept. of Revenue</i>		<i>Alabama</i>
Thirty-eight	Cincinnati, Ohio	September	1964
	<i>John K. Coleman, Chief, Gasoline Tax Division, Comptroller's Office</i>		<i>Maryland</i>
Thirty-ninth	Denver, Colorado	Aug – Sep	1965
	<i>Peter S. Jokull, Director, Petroleum Div. Dept. of Taxation</i>		<i>Minnesota</i>
Fortieth	Philadelphia, Pennsylvania	October	1966
	<i>John W. Bearden, Director, Motor Fuel Tax Unit, Dep. Of Revenue</i>		<i>Georgia</i>
Forty-first	Atlanta, Georgia	October	1967
	<i>Inez Lebsock, Chief, Motor Fuel Tax, Office of State Tax Commission</i>		<i>Nebraska</i>

Forty-second	Santa Barbara, California	September	1968
	<i>Walter Dunn, Chief, Motor Fuel Tax, Office of State Tax Commission</i>		<i>Nebraska</i>
Forty-third	Miami Beach, Florida	October	1969
	<i>Wesley E. Stevenson, Director, Motor Fuel Tax Division, Dep. Of Rev.</i>		<i>Arkansas</i>
Forty-fourth	Baltimore, Maryland	September	1970
	<i>Donald K. Currie, Provincial Tax Commissioner, Prov Tax Commission</i>		<i>Nova Scotia</i>
Forty-fifth	Madison, Wisconsin	September	1971
	<i>William R. Peebles, Director, Petroleum Tax Division, Dep. Of Rev.</i>		<i>Tennessee</i>
Forty-sixth	Biloxi, Mississippi	October	1972
	<i>Robert P. Wilson, Administrator, Motor Fuel Tax Division, DoR</i>		<i>Montana</i>
Forty-seventh	Louisville, Kentucky	October	1973
	<i>Charles B. Williams, Dir., Excise & Lic. Taxes, State Tax Dept.</i>		<i>West Virginia</i>
	<i>James F. Dagen, Director, Petroleum Division, Dept of Revenue</i>		<i>Minnesota</i>
Forty-eighth	Halifax, Nova Scotia, Canada	Sep – Oct	1974
	<i>Hal W. Lyster, Supervisor, Fuel Tax Section, OMV, Dep of Transport.</i>		<i>Oregon</i>
Forty-ninth	Portland, Oregon	October	1975
	<i>Robert G. Sharpe, State Motor Vehicle Comptroller</i>		<i>Mississippi</i>
Fiftieth	Biloxi, Mississippi	November	1976
	<i>Lawrence B. Cole, Director, MFT, Revenue Division, Dept. of Treas</i>		<i>Michigan</i>
Fifty-first	San Antonio, Texas	November	1977
	<i>Curtis B. Modling, Director, MFT Unit, Department of Revenue</i>		<i>Georgia</i>
Fifty-second	Duluth, Minnesota	September	1978
	<i>Douglas W. Mitchell, Supervisor, MFT, Sales Tax Div. Dept. of Tax</i>		<i>Ohio</i>
Fifty-third	Philadelphia, Pennsylvania	October	1979
	<i>BH Conner, Manager, Fuels Tax Dept, Div. of Motor Vehicles</i>		<i>Virginia</i>
Fifty-fourth	Stateline, Nevada	September	1980
	<i>Olivia Miller, Supervisor, MFT Section, State Tax Department</i>		<i>North Dakota</i>
Fifty-fifth	Quebec City, Quebec, Canada	Aug – Sep	1981
	<i>Norris Nichols, Administrator, Motor Fuel Tax Division, Dep of Rev</i>		<i>Montana</i>
Fifty-sixth	Hot Springs, Arkansas	November	1982
	<i>Jack Duros, Assistant Chief, Audit Bureau, Dept. of Revenue</i>		<i>Massachusetts</i>

Fifty-seventh	Baltimore, Maryland	October	1983
	<i>E. Gregorie Frampton, Executive Director, Tax Commission</i>		<i>South Carolina</i>
Fifty-eighth	Oklahoma City, Oklahoma		1984
	<i>GW (Bill) Farnham, Department of Revenue</i>		<i>South Dakota</i>
Fifty-ninth	Des Moines, Iowa		1985
	<i>Dale Shuirman, Director, MFT Administration, Dept. of Transp.</i>		<i>Delaware</i>
Sixtieth	Coeur D'Alene, Idaho		1986
	<i>Robert (Bob) Nunes, State Board of Equalization</i>		<i>California</i>
Sixty-first	Savannah, Georgia	October	1987
	<i>Robert (Bob) Beck, Director, Motor Fuels Tax Div. DoR</i>		<i>North Carolina</i>
Sixty-second	Wilmington, Delaware		1988
	<i>Darwin Young, Bureau Chief, Idaho State Tax Commission</i>		<i>Idaho</i>
Sixty-third	Indianapolis, Indiana		1989
	<i>Richard (Dick) Beckner, Administrator, Excise Tax, Dept. of Tax</i>		<i>Ohio</i>
Sixty-fourth	Phoenix, Arizona	October	1990
	<i>Stephen (Jim) Barger Jr., Chief, Bureau of Central Audit, DoR</i>		<i>Florida</i>
Sixty-fifth	Sarasota, Florida	Sep – Oct	1991
	<i>Stephen Pfeiffer, (Retired prior to Annual Meeting)</i>		<i>New Jersey</i>
	<i>Merle Steffenson, Adm. Prorate & Fuel Tax Serv. Dep. Of Lic.</i>		<i>Washington</i>
Sixty-sixth	Baltimore, Maryland	November	1992
	<i>Merle Steffenson, Adm. Prorate & Fuel Tax Serv. Dep. Of Lic.</i>		<i>Washington</i>
Sixty-seventh	Wichita, Kansas	September	1993
	<i>James (Jim) Poe, Administrator, Special Tax Division, DoR</i>		<i>Indiana</i>
Sixty-eighth	Salt Lake City, Utah	September	1994
	<i>Julian W. Fitzgerald Sr., Director, Motor Carrier Services, DoR</i>		<i>Virginia</i>
Sixty-ninth	Williamsburg, Virginia	September	1995
	<i>Earl F. (Jack) Crago, III, Director, Bureau of MFT, DoR</i>		<i>Pennsylvania</i>
Seventieth	Harrisburg, Pennsylvania	October	1996
	<i>Cindy Anders, Manager, FTMA Unit, Dept. of Transportation</i>		<i>Montana</i>
Seventy-first	St. Louis, Missouri	September	1997
	<i>Janet Lake, Administrator, Motor Fuels Division, DoR</i>		<i>Nebraska</i>

Seventy-second	Denver, Colorado	November	1998
	<i>Peter Steffens, Revenue Program Administrator, DoR</i>		<i>Florida</i>
Seventy-third	Myrtle Beach, South Carolina	September	1999
	<i>Donald Paswater, Assistant Administrator, Comptroller of the Treas.</i>		<i>Maryland</i>
Seventy-fourth	Rochester, New York	September	2000
	<i>Steven Miller, Administrator, Idaho State Tax Commission</i>		<i>Idaho</i>
Seventy-fifth	Rapid City, South Dakota	September	2001
	<i>Roland Marr, Division Manager, Department of Revenue</i>		<i>Illinois</i>
Seventy-sixth	Anchorage, Alaska	September	2002
	<i>Eddie McCormack, Audit Manager, Department of Revenue</i>		<i>Tennessee</i>
Seventy-seventh	Charlotte, North Carolina	September	2003
	<i>Joe O'Gorman, Assistant Chief, Division of Taxation</i>		<i>New Jersey</i>
Seventy-eighth	Quincy, Massachusetts	October	2004
	<i>Robynn Wilson, Motor Fuel Tax Manager, Department of Revenue</i>		<i>Alaska</i>
Seventy-ninth	Omaha, Nebraska	September	2005
	<i>Christy Dixon, Tax Auditor, Tax Commission</i>		<i>Oklahoma</i>
Eightieth	Albuquerque, New Mexico	October	2006
	<i>Carol Player, Non-Resident Auditor, Department of Revenue</i>		<i>South Carolina</i>
Eighty-first	Baton Rouge, Louisiana	Sep – Oct	2007
	<i>Michael Harrell, Administrator, Fuels Tax Division, DoR</i>		<i>Delaware</i>
Eighty-second	Hartford, Connecticut	September	2008
	<i>Jimmy Archer, Chief, CID Unit, Comptroller of Public Accounts</i>		<i>Texas</i>
Eighty-third	Oklahoma City, Oklahoma	September	2009
	<i>Herman Wisneski, Revenue Tax Specialist, DoR</i>		<i>Missouri</i>
Eighty-fourth	Helena, Montana	September	2010
	<i>Wilde Ice, Auditor III, Tax Department</i>		<i>West Virginia</i>
Eighty-fifth	Charleston, West Virginia	September	2011
	<i>Rosemary Cleary, Tax Division Chief, Dept. of Rev. Services</i>		<i>Connecticut</i>
Eighty-sixth	Providence, Rhode Island	October	2012
	<i>Dawn Lietz, Supervising Auditor II, DMV Motor Carrier</i>		<i>Nevada</i>

Eighty-seventh	Fargo, North Dakota <i>Edie Martin, Public Service Executive, Department of Revenue</i>	September	2013 <i>Kansas</i>
Eighty-eighth	Jackson Hole, Wyoming <i>Jim Oliver, Director of Miscellaneous Taxes, Commonwealth</i>	September	2014 <i>Kentucky</i>
Eighty-ninth	Chattanooga, Tennessee <i>Scott Bryer, Bureau Chief/Administrator, Department of Safety</i>	September	2015 <i>New Hampshire</i>
Ninetieth	Portland, Maine <i>John Manning, Tax Audit Manager, State Tax Commission</i>	September	2016 <i>Utah</i>
Ninety-first	Peoria, Illinois <i>Scott Fitzgerald, Statistical Research Analyst, DoR</i>	September	2017 <i>Iowa</i>
Ninety-second	Portland, Oregon <i>Randy Winkler, Director of Sales and Use Tax, DoR</i>	September	2018 <i>Alabama</i>
Ninety-third	Louisville, Kentucky <i>Chuck Ulm, Assistant Director, Field Enforcement Div., Comptroller</i>	September	2019 <i>Maryland</i>
Ninety-fourth	Cancelled – COVID 19 <i>Tracy Halubka, Motor Fuel Section Supervisor, DoT</i>		2020 <i>Montana</i>
Ninety-fifth	Cancelled – COVID 19 <i>Tracy Halubka, Motor Fuel Section Supervisor, DoT</i>		2021 <i>Montana</i>
Ninety-sixth	Stowe, Vermont <i>Tracy Halubka, (Retired prior to Annual Meeting) Jeremy Neeck, Revenue Tax Specialist Principal, Petroleum Unit</i>	September	2022 <i>Montana Minnesota</i>
Ninety-seventh	Orlando, Florida <i>Jeremy Neeck, Revenue Tax Supervisor, Department of Revenue</i>	September	2023 <i>Minnesota</i>
Ninety-eighth	Cedar Rapids, Iowa <i>John Panza, Director, Excise Tax Division, DoR</i>	September	2024 <i>North Carolina</i>
Ninety-ninth	Albuquerque, New Mexico <i>Brandy Robillard, (Resigned prior to Annual Meeting) Justin Scott, Chief/Director of Law Enforcement, Comptroller of Public Accts. Texas</i>	September	2025 <i>Vermont Texas</i>

Statistics On the Motor Fuel Tax Section

HOSTED CONFERENCES

The states that have hosted four conferences

California, Florida and Pennsylvania

The states/country that have hosted three conferences

Canada, Colorado, Illinois, Maryland, Minnesota, Missouri, Ohio, Oklahoma, Oregon, Tennessee, Texas and Wisconsin

The states that have hosted two conferences

Alabama, Arkansas, Georgia, Indiana, Iowa, Kentucky, Louisiana, Michigan, Mississippi, New Mexico, New York, Virginia and West Virginia

The states that have hosted one conference

Alaska, Arizona, Connecticut, Delaware, Idaho, Kansas, Maine, Massachusetts, Montana, Nebraska, Nevada, New Hampshire, New Jersey, North Carolina, North Dakota, Rhode Island, South Carolina, South Dakota, Utah, Vermont, Washington and Wyoming

Alaska
Seventy-six Anchorage – 2002

Alabama
Fifteenth Montgomery – 1940
Thirty-fifth Mobile – 1961

Arizona
Sixty-fourth Phoenix – 1990

Arkansas
Tenth Hot Springs – 1935
Fifty-sixth Hot Springs – 1982

California
Twelfth San Francisco – 1937
Twenty-third Lake Tahoe – 1949
Thirty-seventh San Francisco – 1963
Forty-second Santa Barbara – 1968

Canada
Fifth Toronto, Ontario – 1930
Forty-eighth Halifax, Nova Scotia – 1974
Fifty-fifth Quebec City, Quebec – 1981

Colorado
Sixth Denver – 1931
Thirty-ninth Denver – 1965
Seventy-second Denver – 1998

Connecticut
Eighty-Second Hartford – 2008

Delaware
Sixty-second Wilmington – 1988

Florida
Twenty-first St. Petersburg – 1947
Forty-third Miami Beach – 1969
Sixty-fifth Sarasota – 1991

Ninety-seventh Orlando – 2023

Georgia
Forty-first Atlanta – 1967
Sixty-first Savannah – 1987

Idaho
Sixtieth Coeur d'Alene – 1986

Illinois
Twenty-second Chicago – 1948
Thirty-fourth Chicago – 1960
Ninety-first Peoria – 2017

Indiana
Eighth Indianapolis – 1933
Sixty-third Indianapolis – 1989

Iowa
Fifty-ninth Des Moines – 1985
Ninety-eighth – Cedar Rapids 2024

Kansas
Sixty-seventh Wichita – 1993

Kentucky
Forty-seventh Louisville – 1973
Ninety-third Louisville – 2019

Louisiana
Twenty-sixth New Orleans – 1952
Eighty-first Baton Rouge - 2007

Maine
Ninetieth Portland – 2016

Maryland
Forty-fourth Baltimore – 1970
Fifty-seventh Baltimore – 1983
Sixty-sixth Baltimore – 1992

Massachusetts
Seventy-eighth Quincy 2004

Michigan
Fourth Detroit – 1929
Thirtieth Mackinac Island – 1956

Minnesota
Fourteenth Minneapolis – 1939
Twenty-fourth St. Paul – 1950
Fifty-second Duluth – 1978

Mississippi
Forty-sixth Biloxi – 1972
Fiftieth Biloxi – 1976

Missouri
First St. Louis – 1926
Nineteenth St. Louis – 1944
Seventy-first St. Louis – 1997

Montana
Eighty-fourth Helena – 2010

Nebraska
Seventy-ninth Omaha – 2005

Nevada
Fifty-fourth Stateline – 1980

New Hampshire
Twentieth Bretton Woods – 1946

New Jersey
Ninth Atlantic City – 1934

New Mexico
Eightieth Albuquerque – 2006
Ninety-ninth Albuquerque - 2025

New York
Thirty-sixth Albany – 1962
Seventy-fourth Rochester – 2000

North Carolina
Seventy-seventh Charlotte – 2003

North Dakota
Eighty-seventh Fargo – 2013

Ohio
Second Columbus – 1927
Twenty-fifth Columbus – 1951
Thirty-eighth Cincinnati – 1964

Oklahoma
Thirteenth Tulsa – 1938
Fifty-eighth Oklahoma City – 1984
Eighty-third Oklahoma City – 2009

Oregon
Thirty-third Portland – 1959
Forty-ninth Portland – 1975
Ninety-Second Portland – 2018

Pennsylvania
Seventh Philadelphia – 1932
Fortieth Philadelphia – 1966
Fifty-third Philadelphia – 1979
Seventieth Harrisburg – 1996

Rhode Island
Eighty-Sixth Providence – 2012

South Carolina
Seventy-third Myrtle Beach – 1999

South Dakota
Seventy-fifth Rapid City – 2001

Tennessee
Third Memphis – 1928
Twenty-ninth Gatlinburg – 1955
Eighty-eighth Chattanooga – 2015

Texas
Seventeenth Houston – 1942
Thirty-second Dallas – 1958
Fifth-first San Antonio – 1977

Utah
Sixty-eighth Salt Lake City – 1994

Vermont
Thirty-first Manchester – 1957
Ninety-six Stowe – 2022

Virginia
Eleventh Richmond – 1936
Sixty-ninth Williamsburg – 1995

Washington
Twenty-eighth Seattle – 1954

West Virginia
Sixteenth Charleston – 1941
Eighty-Fifth Charleston – 2011

Wisconsin
Eighteenth Milwaukee – 1943
Twenty-seventh Milwaukee – 1953
Forty-fifth Madison – 1971

Wyoming
Eighty-eighth Jackson Hole – 2014

PAST CHAIRS BY STATE

The states that had five Chairs
Minnesota

The states that had four Chairs
Florida, Illinois, Kansas, Maryland, Montana, New Jersey, Oklahoma, Texas

The states that had three Chairs
Alabama, California, Montana, Nebraska, Ohio, Virginia and Washington

The states that had two Chairs
Colorado, Delaware, Georgia, Idaho, Indiana, Massachusetts, Michigan, Mississippi, North Carolina, Oregon, South Carolina, Tennessee, Utah and West Virginia

The states/country that had one Chair
Alaska, Arkansas, Canada, Connecticut, Iowa, Kentucky, Louisiana, New Hampshire, Nevada, North Dakota, Pennsylvania, South Dakota and Wisconsin

Alabama
Sixteenth AB Tucker 1941
Thirty-seventh Douthitt Camp 1963
Ninety-second Randall Winkler 2018

Alaska
Seventy-eighth Robynn Wilson 2004

Arkansas
Forty-third Wesley Stevenson 1969

California
Twentieth Robert Craig 1946
Thirty-fifth Harold Abbott 1961
Sixtieth Robert (Bob) Nunes 1986

Canada
Forty-fourth Donald Currie 1970

Colorado
Sixth James Duce 1931
Seventh James Duce 1932

Connecticut
Eighty-Fifth Rosemary Cleary 2011

Delaware
Fifty-ninth Dale Shuirman 1985
Eighty-one Michael Harrell 2007

Florida
Fifteenth JT Rouse 1940
Thirtieth MG O'Berry 1956
Sixty-fourth Stephen (Jim) Barger Jr. 1990
Seventy-second Peter Steffens 1998

Georgia
Fortieth John Bearden 1966
Fifty-first Curtis Modling 1977

Idaho
Sixty-second Darwin Young 1988
Seventy-fourth Steven Miller 2000

Illinois
Fourteenth GS Holmberg 1939
Nineteenth John Keeley 1944
Thirty-six Robert Cutler 1962
Seventy-fifth Roland Marr 2001

Indiana
Fifth AN Bobbitt 1930
Sixty-seventh James (Jim) Poe 1993

Iowa
Ninety-first Scott Fitzgerald 2017

Kansas
Tenth Alex Hotchkiss 1935
Twenty-second Al Schenkosky 1948
Forty-second Walter Dunn 1968
Eighty-seventh Edie Martin 2013

Kentucky
Eighty-eighth Jim Oliver 2014

Louisiana
No meeting held John Boyle 1945 (World War II)

Maryland
Thirty-second Bernard Nossel 1958
Thirty-eighth John Coleman 1964
Seventy-third Donald Paswater 1999
Ninety-third Chuck Ulm 2019

Massachusetts
Twenty-fifth Henry Long 1951
Fifty-sixth Jack Duros 1982

Michigan
Thirty-fourth George Harlow 1960
Fiftieth Lawrence Cole 1976

Minnesota
Seventeenth Arthur Anderson 1942
Thirty-ninth Peter Jokull 1965
Forty-seventh James Dagan 1973
Eighty-third Herman Wisneski 2009
Ninety-six Jeremy Neeck (acting) 2022
Ninety-seventh Jeremy Neeck 2023

Mississippi
Twenty-eighth Adlia Morgan 1954
Forty-ninth Robert Sharpe 1975

Missouri

First William McAtee 1926
Second William McAtee 1927
Third William McAtee 1928
Fourth William McAtee 1929

Montana

Forty-sixth Robert Wilson 1972
Fifty-fifth Norris Nichols 1981
Seventieth Cindy Anders 1996
Ninety-four Tracy Halubka 2020 (covid)
Ninety-five Tracy Halubka 2021 (covid)
Ninety-six Tracy Halubka 2022 (retired)

Nebraska

Eighteenth John Ainlay 1943
Forty-first Inez Lebsock 1967
Seventy-first Janet Lake 1997

New Hampshire

Eighty-ninth Scott Bryer 2015

Nevada

Eighty-Sixth Dawn Lietz 2012

New Jersey

Ninth Joseph McLaughlin 1934
Twenty-ninth Armand Salmon, Jr. 1955
Sixty-fifth Stephen Pfeiffer 1991
Seventy-seventh Joe O'Gorman 2003

North Carolina

Sixty-first Robert (Bob) Beck 1987
Ninety-eighth John Panza 2024

North Dakota

Fifty-fourth Olivia Miller 1980

Ohio

Twenty-third KK Douglas 1949

Fifty-second Douglas Mitchell 1978

Sixty-third Richard (Dick) Beckner 1989

Oklahoma

Eighth ED Graham 1933

Twenty-fourth Lawton L. Leininger 1950

Thirty-first Herman H. Rice 1957

Seventy-ninth Christy Dixon 2005

Oregon

Thirty-third John Scrivner 1959

Forty-eighth Hal Lyster 1974

Pennsylvania

Sixty-ninth Earl (Jack) Crago 1995

South Carolina

Fifty-seventh E. Gregorie Frampton 1983

Eightieth Carol Player 2006

South Dakota

Fifty-eighth GW (Bill) Farnham 1984

Tennessee

Forty-fifth William Peebles 1971

Seventy-six Eddie McCormack 2002

Texas

Thirteenth George Sheppard 1938

Twenty-first Sam Kimberlin 1947

Eighty-second Jimmy Archer 2008

Ninety-ninth Justin Scott (acting) 2025

Utah

Twelfth HP Leatham 1937

Ninetieth John Manning 2016

Vermont

Brandy Robillard, 2026 (Resigned Jan. 2025 prior to annual conference)

Virginia

Eleventh CF Joyner, Jr. 1936

Fifty-third BH Conner 1979

Sixty-eighth Julian Fitzgerald Sr. 1994

Washington

Twenty-seventh JJ David 1953

Sixty-fifth Merle Steffenson 1991

Sixty-sixth Merle Steffenson 1992

West Virginia

Forty-seventh Charles Williams 1973

Eighty-fourth Wilda Ice 2010

Wisconsin

Twenty-sixth Dwight Mack 1952

STATES WITH NO CHAIRS

Midwestern Region

All States have had a National Chair

Northeastern Region

Maine, New York, Rhode Island

Pacific Region

Arizona, Hawaii, New Mexico, Wyoming

Southern Region

All States have had a National Chair

HISTORY

OF

THE

Robert Beck

Award

The Robert E. Beck Lifetime Achievement Award was established in 1998 to recognize **Mr. Robert E. Beck's** 40 years of guidance, support, encouragement, leadership and mentoring to government and industry in the Motor Fuel Tax Administration. Mr. Beck received the inaugural award.

The **second** recipient of the Robert E Beck Award was **Donald Paswater** with the State of Maryland. The award was presented at the 2001 Annual Meeting in Rapid City, South Dakota.

The **third** recipient of the Robert E Beck Award was **Ronald Miller** with Marathon Ashland LLC. The award was presented at the 2002 Annual Meeting in Anchorage, Alaska.

The **fourth** recipient of the Robert E Beck Award was **Eddie McCormack** with the State of Tennessee. The award was presented at the 2003 Annual Meeting in Charlotte, North Carolina.

The **fifth** recipient of the Robert E Beck Award was **Dave Skinner** with the State of Florida. The award was presented at the 2004 Annual Meeting in Quincy, Massachusetts.

The **sixth** recipient of the Robert E Beck Award was **Michael Robb** with the State of Wyoming. The award was presented at the 2005 Annual Meeting in Omaha, Nebraska.

The **seventh** recipient of the Robert E Beck Award was **Mary Tamplin-Collier** with the State of Georgia. The award was presented at the 2006 Annual Meeting in Albuquerque, New Mexico.

The **eighth** recipient of the Robert E Beck Award was **Robert Crawford** with the State of Maryland. The award was presented at the 2007 Annual Meeting in Baton Rouge, Louisiana.

The **ninth** recipient of the Robert E Beck Award was **Janet Lake** with the State of Nebraska. The award was presented at the 2008 Annual Meeting in Hartford, Connecticut.

The **tenth** recipient of the Robert E Beck Award was **Guy Ste-Marie** and **Andre Briesbois** with the Province of Quebec. The award was presented at the 2009 Annual Meeting in Oklahoma City, Oklahoma.

The **eleventh** recipient of the Robert E Beck Award was ***Edward King*** with the State of California. The award was presented at the 2010 Annual meeting in Helena, Montana.

The **twelfth** recipient of the Robert E Beck Award was ***George Higdon*** with the State of Mississippi. The award was presented at the 2011 Annual meeting in Charleston, West Virginia.

The **thirteenth** recipient of the Robert E Beck Award was ***Steve Miller*** with the State of Idaho and ***Herman Wisneski*** with the State of Minnesota. The awards were presented at the 2012 Annual meeting in Providence, Rhode Island.

The **fourteenth** recipient of the Robert E Beck Award was ***Rollie Marr***, State of Illinois and ***Doug Burdick*** with FuelQuest. The awards were presented at the 2013 Annual meeting in Fargo, North Dakota.

The **fifteenth** recipient of the Robert E Beck Award was ***Lou Feletto***, State of California and ***Peter Steffens***, State of Florida. The awards were presented at the 2014 Annual meeting in Jackson Hole, Wyoming.

The **sixteenth** recipient of the Robert E Beck Award was ***Donna Alderman***, State of North Carolina and ***Carol Player***, State of South Carolina. The awards were presented at the 2015 Annual meeting in Chattanooga, Tennessee.

The **seventeenth** recipient of the Robert E Beck Award was ***Rosemary Cleary***, State of Connecticut and ***Robert Bray***, State of Arizona and Ohio. The awards were presented at the 2016 Annual meeting in Portland, Maine.

The **eighteenth** recipient of the Robert E Beck Award was ***Martin Cano***, State of Texas and ***John Penacho***, Sprague Operating Resources LLC. The awards were presented at the 2017 Annual meeting in Peoria, Illinois.

The **nineteenth** recipient of the Robert E Beck Award was ***Richard Little***, Retired IRS and Deloitte. The award was presented at the 2018 Annual meeting in Portland, Oregon.

The **twentieth** recipients of the Robert E Beck Award were ***Cindy Mongold***, State of Kansas and ***Bill Gray***, Sinclair Oil. The awards were presented at the 2019 Annual meeting in Louisville, Kentucky.

The **2020 and 2021 Annual meeting** were cancelled due to the COVID19 pandemic.

The **twenty-first** recipients of the Robert E Beck Award were ***Tracy Halubka***, State of Montana and ***Jim Oliver***, State of Kentucky. The awards were presented at the 2022 Annual meeting in Stowe, Vermont.

The **twenty-second** recipients of the Robert E Beck Award were ***Christy Dixon***, State of Oklahoma and ***John Manning***, State of Utah. The awards were presented at the 2023 Annual meeting in Orlando, Florida.

The **twenty-third** recipients of the Robert E Beck Award were ***Chuck Ulm***, State of Maryland and ***Scott Bryer***, State of New Hampshire. The awards were presented at the 2024 Annual meeting in Cedar Rapids, Iowa.

The **twenty-fourth** recipients of the Robert E Beck Award were ***Michael Dougherty***, State of Maryland / Federal Highway Administration and ***Oscar Garza***, Ryan, LLC. The awards were presented at the 2025 Annual meeting in Albuquerque, New Mexico.