**Message from the Motor Fuel Section National Chair**

**JOHN PANZA**

With the 2023 holiday season behind us, it is good to look forward to what 2024 has to offer.

I am excited to be your FTA Motor Fuels National Chair and in the coming year to be able to visit the three other regions to meet other members and discuss the administration of motor fuels taxes, as well as the issues and concerns being addressed in each region. Although each region may have what seems like its own particular issues or concerns, more often than not, other regions or participants may have already dealt with a particular issue and it is good to be able to reach out and share information and best practices with each other, instead of trying to reinvent the wheel.

I also look forward to working with Kurt Straube (NH), the FTA Motor Fuels National Vice-Chair, as well as Nancy Larrimore (NC) and Rae Takai (Motiva), the FTA Motor Fuels Uniformity Co-chairs, and their committees. These committees are the working groups for our organization and provide us such valuable information about motor fuels taxes and administration.

At our recent FTA Motor Fuels Annual Conference in Orlando, it was good to see many new, first-time attendees at the conference. I hope that you reach out to members in your state or company and invite them to participate in this worthwhile group to continue to broaden our base in order for the organization to grow and succeed. I want to challenge each of you to try to bring one new person to a meeting or conference to get them involved, as they could eventually be the leaders of this organization in the future.

If you have questions, suggestions, ideas, or comments, please reach out to me to discuss them.

I look forward to seeing you all in 2024 and am excited for what the new year will bring!

John D. Panza

[John.panza@ncdor.gov](mailto:John.panza@ncdor.gov)

**Message from the Motor Fuel Section National Vice-Chair**

**KURT STRAUBE**

I am excited and optimistic about what is in store for this upcoming year. While I still consider myself brand new to the world of motor fuels, in the two years I have been involved with FTA it’s evident that the collaborative relationship between states and industry is more important now than ever. States and industry have gone through unprecedented changes in the past several years, however, we continue to persevere segueing directly into how crucial of a role uniformity now plays in our lives.

It’s no secret that institutional knowledge is departing our sector daily, a lot of people are retiring and beginning the next chapter of their lives, which is great, however, leveraging Uniformity in the most efficient way to ensure this knowledge is not lost forever is my top priority and goal.

I am honored and thankful to have been nominated into the role of National Vice Chair and for the opportunity to contribute to this exceptional community in the upcoming year. The intent of Uniformity is not to solve the world’s problems, rather it exists to bring states and industry together with the intent to develop common sense guidance on topics impacting stakeholders.

I’ve had the opportunity to meet so many terrific people at several of the Northeast Regional and FTA annual conferences and look forward to getting to meet so many more in the upcoming year.

Kurt H. Straube

[Kurt.H.Straube@dos.nh.gov](mailto:Kurt.H.Straube@dos.nh.gov)

**Message from the Uniformity Committee State Co-Chair**

**NANCY LATTIMORE**

Happy New Year and hello again from the Carolinas!

2023 was an exciting year with FTA! The Motor Fuel Section kicked the year off in Anaheim CA, meeting again in Savannah GA and wrapping up the year in Orlando FL. Each meeting proved to be beneficial with general sessions, breakout sessions and informative roundtable discussions to share successes and challenges. We truly learn from each other!

We have our work cut out for us as we prepare for the increasing use of alternative fuels. As we have discussed numerous times the new sources such as electricity, hydrogen, sustainable aviation fuel and maybe even solar powered vehicles force us to think of diverse methods of taxation. To maintain our infrastructure, we must work together to contend with these challenges and to be fair and equitable when collecting the related tax revenue. We can do so by making information available to our taxpayers and by keeping each other informed. We learn so much from each other during our meetings. I encourage all states to take an active part in Uniformity. This network of colleagues provides a wealth of knowledge and support as industry and government work together to move into the future.

As we stay the course of our uniformity mission in 2024, we will continue working together to establish best practices, update existing information and establish new tools to aid in achieving uniformity.

I look forward to the collaboration and cooperation among attendees at our meetings in the coming year.

Nancy P. Larrimore

Nancy.Larrimore@ncdor.gov

**Message from the Uniformity Committee Industry Co-Chair**

**Rae Takai**

Greetings Tax Enthusiasts,

Happy New Year! As I look forward to our meetings and conversations in 2024, I thought I’d share a few motivational and inspirational quotes to carry us through the year:

“Every moment is a fresh beginning.” – T.S. Eliot

“Life’s not about expecting, hoping and wishing, it’s about doing, being and becoming.” – Mike Dooley

“With the new day comes new strength and new thoughts.” – Eleanor Roosevelt

“It always seems impossible until it’s done.” – Nelson Mandela

“Celebrate what you want to see more of.” – Tom Peters

“You don’t have to see the whole staircase, just take the first step.” – Martin Luther King

“If it doesn’t challenge you, it doesn’t change you.” – Fred DeVito

“Whether you think you can, or think you can’t, you’re right.” - Henry Ford

“Continuous improvement is better than delayed perfection.” – Mark Twain

“You’ll never get bored when you try something new. There’s really no limit to what you can do.” – Dr. Seuss

“You will never win if you never begin.” – Helen Rowland

“The best is yet to come.” – Frank Sinatra

Cheers to a new year filled with adventure, wonder, and tax!

RaeTakai [Rae.Takai@Motiva.com](mailto:Rae.Takai@Motiva.com)

**UNIFORMITY COMMITTEE**

The FTA Motor Fuel Tax Section Uniformity Committee met at the Rosen Plaza Hotel in Orlando, FL. Nancy Larrimore (NC) Uniformity State Chair and Rae Takai (Motiva Enterprises) Uniformity Industry Chair called the meeting to order. 66 were in attendance.

**Presentation**

David Hernandez and Rai Takai conducted an interactive presentation on facts, common terms, and other interesting topics on fuel. The presentation covered the following:

Distillation process

Types of fuel/gasoline

Types of diesels?

What is a terminal?

Outside terminal/equity terminal

What is a rack?

First receipt/first receiver

Distributor/wholesaler

**Subcommittee Reports**

**Compliance Subcommittee**

Patrick Andrews (VA) and David Hernandez (Valero) The minute from St. Louis were approved.

**Basic Training Schedule Updated:** Training was held on July 30, 2023, through August 3, 2023, in Green Bay, WI. 86 participants were present. The next training is to be conducted in Green Bay, WI, July 29, 2024, through August 1, 2024.

**Dyed Fuel Statistics**

Jeremy Neeck, MN, discussed current dyed diesel statistics.

**State Updates:**

GA-Tax on gasoline has been suspended from September 13 through October 12.

FL-Rate change for motor fuel starting September 1 through December 31.

IA-Percentage of blend fuel mixture changed from B11 to B20.

IL-Tax increase beginning on July 1, 2023. Diesel will be 52.9 cpg and gasoline will be 45.4 cpg.

KY-No legislative changes. Instituted a 3 cent per kilowatt on the owner of power stations. Instituted a $120 registration fee for electric vehicles and $60 fee on hybrids vehicles.

MN – A $1.50 per gallon credit for sustainable aviation fuel (SAF) for producers and users of fuel originating in MN. Annual increase in tax rate tied to annual construction of consumer price index.

MT – HB60, registration fees established for EV Class 1 for $130 through Class 4 for $1,100. HB55, kilowatt charge on public stations will be 3 cents per kilowatt.

NC – Executive Order 284, from August 28 through September 27, lifted motor carrier restrictions due to hurricane. Issued a dyed diesel pamphlet concerning the proper storage and labeling of dyed diesel.

NH – Registration fee for electric vehicles is $100 and $50 for hydrogen vehicles.

OR – New tax rate of .40 cents per gallon starting January 2024 for hydrogen. Modified definitions of CNG and propane.

**Industry Hot Topics**

Railcar dates. BOL or delivery date?

Continued discussion of SAF fuel

Rate changes

Destination state tax collection.

**Articles of Interest:** Instead of specific articles, the Compliance Subcommittee has provided news site that have many interesting articles on the fuel industry.

API SmartBrief: [www.api.org](http://www.api.org)

American Fuel & Petrochemical Manufactures (AFPM): [www.afpm.org](http://www.afpm.org)

Ethanol Producers Magazine: <https://safmagazine.com/pages/subscribe>

Oil Express: [www.opisnet.com](http://www.opisnet.com)

**Forms Management Subcommittee**

Jessyca Stafford (OR) and Brenda Beck, AvFuel. The minutes from the St. Louis meeting were approved.

**Mentorship Program-Fuel Tax Mentoring**

A discussion was held about the mentorship program and what the focus areas should be. The group discussed the following areas:

Communications, message boards, group meetings.

Transloading, documentation by state, what is documented on the bill of lading.

Distributor state, tax at the rack state, difference in each type.

Ownership of imports and exports, different license types between states.

Quarterly meetings, more frequency if necessary.

Use of Teams, Zoom, but some cannot use Skype.

Create rules of engagement.

Starting as a group and pair up as needed.

Survey should be sent out requesting information.

**Electronic Commerce Subcommittee**

Mike Hanson (CA) and Scott Foster (HF Sinclair) The minutes from St. Louis were approved.

**XPath Document**

The document was reviewed. A few returns need to be added and reviewed at the next meeting.

**Best Practices Document-XML Implementation**

The document is not ready for review.

**XML Schema Changes**

Reviewed the XML schema changes made during the previous 12 months.

**Old Business**

State participants were reminded to submit their Electronic Commerce Survey responses as early as possible.

**New Business**

Colorado asked if moving to the current version of the schema would benefit industry. Industry stated that they prefer to not change versions until it is absolutely necessary.

Electronic Filing Guide links will be updated before posting the file to FTA website.

**Communication and Coordination Subcommittee**

Michael Tay (FL) and Laura Molique (ExxonMobil). The minutes from St. Louis were approved.

We thanked Christy Dixon for all her dedication and contribution to the Subcommittee and wish her a long and happy retirement. We welcomed Michael Tay as the incoming State Co-Chair.

The September 2023 edition of the Uniformer was made available on FTA’s website [www.taxadmin.org](http://www.taxadmin.org)

**2023 Motor Fuel Tax Information by State Book**-

There were no new questions requested to be put into the book.

**White Paper Document**

The Electronic Vehicles (EV) white paper and the Petroex white paper have been added to 2023 Uniformity book and are available on FTA’s website.

**Zero Emission Vehicles (ZEV) Using Fuel Cells with Hydrogen white paper**

The Committee review the “Zero Emission Vehicles Taxation (Hydrogen)” white paper draft and made recommended changes. The Committee proposed about forming an Editing subcommittee to separately review the white paper draft, and from much discussion afterwards, the guidance is that the Editing subcommittee is not necessary at this time. The committee members will continue working on the white paper draft and will provide updates at the January 2024 meeting.

Old Business

Sustainable Aviation Fuel (SAF) definition is tabled to the January 2024 meeting.

**New Business**

An inquiry was raised on having a uniform BOL layout, it was tabled as the Committee had many discussions in the past and concluded not to revisit.

### 2024 Uniformity Chairs

### State Uniformity Co-Chair

Nancy Larrimore, State of North Carolina

Industry Uniformity Co-Chair

Rae Takai, Motiva

### 2024 Subcommittee Chairs

**Compliance Subcommittee**

State Co-Chair

Patrick Andrews, State of Virginia

Industry Co-Chair

David Hernandez, Valero Energy

**Communication and Coordination Subcommittee**

State Co-Chair

Michael Tay, State of Florida

Industry Co-Chair

Laura Molique, ExxonMobil

**Electronic Commerce Subcommittee**

State Co-Chair

Michael Hanson, State of California

Industry Co-Chair

Scott Foster, Sinclair Oil

**Forms Management Subcommittee**

State Co-Chair

Jessyca Stafford,State of Oregon

Industry Co-Chair

Becky Jo Beck, AvFuel

**2024 Motor Fuel Steering Committee Members**

**National Officers**

John Panza, National Chair, State of North Carolina

Kurt Straube, National Vice Chair, State of New Hampshire

**Past Chairs**

Jeremy Neeck, State of Minnesota

**Uniformity Chairs**

Nancy Larrimore, State of NC

Rae Takai, Motiva

**Motor Fuels Regional Governors for 2024**

**Midwestern Region**

Casandra Willis

State of Missouri

**Northeastern Region**

Kurt Straube

State of New Hampshire

**Pacific Region**

Babette Jensen

State of Arizona

**Southern Region**

Gaby Smith

State of South Carolina

**2024 Upcoming Meetings**

**Midwestern Region**

March 24-26, 2024

The Chase Park Plaza

St. Louis, Missouri

**Pacific Region**

April 14-16, 2024

Holiday Inn Denver East

Denver, Colorado

**May Uniformity Meeting**

May 9-10, 2024

Hyatt Regency

Green Bay, Wisconsin

**Northeastern Region**

May 19-21, 2024

Courtyard/Grappone

Conference Center

Concord, New Hampshire

**Southern Region**

June 23-25, 2024

Springhill Suites

Greenville, South Carolina

**September Uniformity**

September 20-21, 2024

Double Tree Hotel

Cedar Rapids, Iowa

**Annual Meeting**

September 22-25, 2024

Double Tree Hotel

Cedar Rapids, Iowa

**Motor Fuel Basic Training**

July 28-August 1, 2024

Hyatt Downtown

Green Bay, Wisconsin

**Editors**

Michael Tay

State of Florida

Laura Molique

ExxonMobil