

THE UNIFORMER

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FTA MOTOR FUELS TAX SECTION

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MISSION STATEMENT

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

JOIN US FOR THE LATEST UPDATES IN MOTOR FUEL TAXES!

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



MESSAGE FROM THE NATIONAL CHAIR

-JUSTIN SCOTT, STATE OF TEXAS

What a great turnout we had in Albuquerque for the 99th annual meeting and our uniformity meeting. It was great to meet so many new attendees, renew old acquaintances and catch up with our friends and colleagues. I was excited and honored to be elected by my state colleagues to serve as your national chair for the 100th anniversary of the Federation of Tax Administrators Motor Fuels Tax Section.



The amended bylaws were approved at the 2025 annual business meeting in Albuquerque after discussion by the members. This was a major undertaking as the bylaws had not been touched in 20 years. I would like to express my sincere appreciation to our steering committee members: Jeremy Neeck, John Panza, Michael Tay, Rae Takai, and FTA business director Kevin Richard for all their hard work and efforts in getting this accomplished. I would be remiss in failing to mention our Communication and Coordination co-chairs: Terra Gang, North Carolina DOR, and Laura Moliq, ExxonMobil, who edited the bylaws on several occasions during this special project period. We are already reaping the benefits of the passage of the amended bylaws which added a national secretary position for this section. Gaby Smith, South Carolina DOR, was elected as the first national secretary for this section. Also, we are excited to have Jason Kraemer, Wisconsin DOR, elected as our national vice chair. I have worked with Jason for many years in the Tobacco Tax Section and look forward to working with both of them during this coming year.

Longtime FTA member and past chair, John Panza has announced his retirement which will be effective January 1, 2026. We are grateful for all his leadership in this organization at the regional and national levels and he will be missed by all. John has been a longtime friend to many of us and we will truly miss his presence and wish him the best in all of his future endeavors and a healthy retirement. Enjoy your retirement and family time, buddy!

The Steering Committee is planning for an eventful 100-year celebration of the FTA's Motor Fuels Tax Section at our annual meeting in September 2026 which will be held in Washington D. C. and no doubt will be a huge celebration. Please encourage your leadership teams to also participate in this 100th year celebration and start budgeting now to send additional attendees from your states.

I look forward to continuing to serve as your national chair through the end of the 100th annual meeting in Washington D. C.

Respectfully yours,

A handwritten signature in blue ink that reads "Justin A. Scott".

MESSAGE FROM THE NATIONAL VICE CHAIR

-JASON KRAEMER, STATE OF WISCONSIN

Happy New Year!

I would like to thank everyone for the opportunity to serve as the FTA Motor Fuel National Vice Chair. I am excited for the upcoming year to discuss motor fuel trends and law changes at the upcoming uniformity, regional, and annual meetings.



I have been working for the Wisconsin Department of Revenue for 27 years and am the excise tax lead worker. Most of my time with the Wisconsin Department of Revenue has been focused on motor fuel and excise taxes. I previously served as the tobacco uniformity state Co-Chair and have been attending motor fuel uniformity meetings the last few years.

I'm honored for this opportunity and look forward to working with and learning from Justin Scott (TX), Gabby Smith (SC), Michael Tay (FL), Rae Takai (Motiva).

Thank you,

Jason Kraemer

MESSAGE FROM THE NATIONAL SECRETARY

-GABY SMITH, STATE OF SOUTH CAROLINA

Hello everybody,

I would like to take this opportunity to introduce myself. My name is Gaby Smith, and I am your first FTA National Secretary. I am very excited about my new role and am proud to represent the South Carolina Department of Revenue.

Being the first National Secretary, I am a little nervous about my new duties, however, being mentored and surrounded by the best from government and industry puts me at ease. I am also looking forward to the professional and personal growth that accompanies this role. Learning from each other will be key to our success.

As your National Secretary, I will strive to be a good ambassador for this organization and will advocate for active participation. I am looking forward meeting with you all in person soon!



Gaby Smith

MESSAGE FROM THE UNIFORMITY STATE CO-CHAIR

-MICHAEL TAY, STATE OF FLORIDA

Happy New Year! I hope everyone had a fulfilling and joyful holidays. I hope everyone spent time with their friends and family! I would also like to congratulate John Panza of North Carolina on his retirement! John is a wonderful resource and a pleasure to be around. I wish John well in retirement and his presence will be missed.



As we look toward a new year, I hope we continue to provide valuable meetings and engagement to state, industry, and consultants in fuel tax space. As I have said before, the FTA Motor Fuel Uniformity group is the most effective forum when it comes to collaborations between government, industry, and consultants. This effort is because of the individual people that attend meetings, ask questions, and participate in working groups.

I thank you all for your participation and look forward to working with you all in the upcoming year!

Michael Tay

850-717-7342

michael.tay@floridarevenue.com

MESSAGE FROM THE UNIFORMITY INDUSTRY CO-CHAIR

-RAE TAKAI, MOTIVA

Happy New Year Tax Enthusiasts!

*The New Year's rollin' in with big ideas—and the Uniformity meeting is deep in the heart of Texas! **Welcome to Houston, y'all...**we're sure glad you're here!*

If you're a first timer to the Houston area, here's a short list of top things to do while you're here:

1. *Space and Science: Space Center Houston, and the Houston Museum of Natural Science*
2. *Museums and Art: Museum District, Museum of Fine Arts, and the Rothko Chapel & Menil Collection*
3. *Parks and Outdoor Spaces: Hermann Park, Buffalo Bayou Park, and the Buffalo Bayou Cistern*
4. *Zoo/Wildlife: Houston Zoo, and the Waugh Drive Bat Colony*



Houston is also a food lover's paradise!

1. *Tex-Mex and Mexican cuisine*
2. *Barbecue*
3. *Gulf Coast and Seafood*
4. *International flavors: Vietnamese, Indian, Middle Eastern, and Korean to name a few!*

For those with retail therapy on your mind, top shopping districts and spots:

1. *The Galleria / Uptown*
2. *River Oaks District*
3. *Highland Village*
4. *Harwin Drive ("Bargain Mile")*

*Back to Uniformity! We're excited to continue **'Tax Talks: Motor Fuel Edition – A Space to Learn, Connect, and Lead'** from last year's annual forum. Now it's your turn—what questions or topics have you been thinking about but haven't asked? Drop us an email with your thoughts: Brenda Jo Beck bbeck@avfuel.com, Jessyca Stafford jessyca.m.stafford@odot.oregon.gov or any Uniformity or Uniformity Subcommittee co-chair!*

While you're in full tax-thought mode, consider what you want to experience and learn at this year's annual forum! It's never too early to start planning!

Stay curious, stay bold, and y'all come back now!

Rae Takai

Office: 713.751.3787

Cell: 713.516.4307

Email: Rae.Takai@Motiva.com



COMMITTEE & SUBCOMMITTEE MINUTES

UNIFORMITY	
STATE CO-CHAIR MICHAEL TAY STATE OF FLORIDA	INDUSTRY CO-CHAIR RAE TAKAI MOTIVA ENTERPRISES
MINUTES	
<p>The FTA Motor Fuel Tax Section – Uniformity Committees held their meeting at the Hotel Albuquerque at Old Town (Albuquerque, NM). The session was called to order and led by Michael Tay (FL), the Uniformity State Co-Chair. A total of 40 people attended the meeting.</p> <p>Administrative Matters: Heather Pacquette (Global Partners LP) has succeeded Greg Anderson (Parkland, USA) as industry co-chair of the E-Commerce sub-committee following Greg’s resignation from the role.</p> <p>Michael provided an update on the Bylaw revisions, referencing Cvent for full details; voting on the updates took place during the annual business meeting.</p> <p>Presentation Rae Takai, Uniformity Industry co-chair, moderated “Fuel Tax and Technology: Modern Solutions for Complex Compliance,” bringing together a powerhouse panel of experts: Donna Alderman (Avalara), Bob Donnellan (IGEN), and Julie Doney (FAST Enterprises). Each panelist contributed deep knowledge in technology and motor fuel tax, delivering sharp insights and practical strategies that energized the conversation. Key discussion topics included the rapidly evolving fuel tax compliance landscape, opportunities for collaboration between industry and government, and cutting-edge innovations shaping the future of the sector.</p>	
OLD BUSINESS	NEW BUSINESS
NONE	NONE

COMPLIANCE

STATE CO-CHAIR
EMMANUEL NWOGOR
STATE OF GEORGIA

INDUSTRY CO-CHAIR
DENECA TAYLOR-CASSIL
MUSKET CORPORATION

MINUTES

Welcome

Approval of Minutes from New Haven, CT May 2025

MF Basic Training Schedule Update

- July 27th - Aug 1st at Green Bay, WI
- 60 people attended
- 70% of trainees had less than a year's experience in Motor Fuel Tax
- Bob Donnellan, Jeremy Neeck, David Hernandez and Martin Cano were the trainers
- Looking for another place for next year – they will need a place to do a Terminal Tour

Dyed Fuel Statistics Update

Jeremy Neeck (MN) provided an update on dyed fuel statistics which included:

- 2nd Quarter statistics; these are not complete yet and Jeremy is still working on gathering data
- Jeremy is working on updating the contact list and asked attendees to email him if they wanted to be on the contact list

State Updates

DE: HB 164 - Alternative Vehicle Fee - October 1st, 2025 - Registration Fee

FL: HB 7031 Natural Gas fuel tax exemption was extended to January 1, 2030; HB 7031 Repeal of aviation fuel tax; sales tax exemption was added into the statutes; still subject to pollutants tax; air carrier registration will no longer be required; also it impacts the forms since aviation gallons will not be filled, Product 125, 142, 130 will no longer be supported on returns Schedule 5HW and 7C are being removed; Promulgation session for their Forms; will end September 30, changes will happen January 1st, 2026

GA: HR 42 - EO Motor Fuel Tax Suspension ratified; HB 652 - EV charging stations exception; SB 141 - July 1st, 2025, appeal protest period extended from 30 to 45 days

IA: Standing Fuel Tax Rate based on percentage changed this year; July 1 - E15 or higher increase by \$0.01; January 1st, 2025 - HB 2128 (2022) Retailers to have gasoline pump that offers minimum E15 or higher; IA Code 214A.31 & .32

ID: No new legislation

KY: Their legislation session starts in January; EV rate is changing on January 1, 2026,

KS: HB 2122 - increased EV registration fee on EV and hybrid.

LA: No new legislation

MN: Petroleum Clean Up Fee went into effect Sept – Jan; Tax Rates are increasing in January; Service Station Credit; HF 14 - July 1st, 2027 - \$0.05 kwh; registration fee increase; July 1st minimum registration fee \$100; Hybrid; New License type created for public charging station; exemption charges legacy chargers if they don't have the capability to see per kwh; less than 50 kwh; residential is exempt with definitions; no payment no tax

NC: No new legislation

OR: HB 3991 – (Hasn't passed yet) Tax Rate increase mid-month; 91 days after it passes; it applies to both diesel and gasoline (0.06 increase); diesel is going to move up to the distributor level but won't start until 2029

SC: HB 3531 - Retail Motor Fuel Outlet (not passed yet) no fractions

TX: HB 1109 - July 1st, exempt counties and cities from fuel; SB 771 - diesel fuel refund used in auxiliary & pto vehicles. SB 1371 - revised cng/lng from tax

VA: No new legislation; Tax Rate Increase in May; dictated by law and CPI adjusted

WV: No new legislation

Industry Hot Topics

- EV Charging Stations in MI or OH to charge electric airplanes
- Parkland acquired by Energy Transfer/Sunoco
- Cook County - Marathon won on the Bookout transaction ALJ case; Bookout transactions are considered financial transactions and therefore not subject to Cook County Motor Fuel Tax

Articles Of Interest

[Electric Vehicles are here – but is your garage ready for a charger](#)

[Why China Is Winning the Global EV Race](#)

Next Uniformity Meeting: is scheduled to be held at One Allen Center, Houston, TX January 15th – 16th, 2026

OLD BUSINESS	NEW BUSINESS
<ul style="list-style-type: none"> • Each Region was encouraged to do a Task Force Meeting at the Annual meeting • Enforcement Breakout which is happening again this year was discussed 	<p>Scott Fitzgerald - Sustainable Aviation Fuel - needs a definition that qualifies SAF as Jet Fuel; Uniformity Guide does not have it the definition but should be in Uniformer January 2025 and approved September 2024</p>

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



Download the app to your android or iPhone!

ELECTRONIC COMMERCE

STATE CO-CHAIR
ISA MOMOH
STATE OF NORTH CAROLINA

INDUSTRY CO-CHAIR
HEATHER PAQUETTE (INCOMING)
GLOBAL PARTNERS
GREG ANDERSON (PAST)
PARKLAND

MINUTES

Review / Approve Minutes from May 2025, New Haven CT Meeting

- Approved
 - Motion – Donna Alderman
 - 2nd – Bob Donnellan

Next Meeting: January 15th and 16th, 2026 in Houston, TX

OLD BUSINESS

- 2025 E-Commerce Survey
 - Completed results of the E-commerce survey
As of the meeting, there were 10 states that have not responded
 - MD EDI project is now on pause.

NEW BUSINESS

- Committee Goals for 2026
 - Publishing the 2025 Electronic Commerce map and survey
 - Review, update and publish the FTA Motor Fuel Electronic Filing Guide
 - Look into a tool/application to replace the current manual method of states reporting changes to the annual E-Commerce map
- Isa gave a presentation on FTA EDIXML. This included an explanation of XML schemas using an analogy of a ‘blueprint’ of building a house for a particular population, the benefits compared to EDIX12 and how they are used in motor fuel tracking/filing systems.
- A discussion on how the EC sub-committee and the Forms sub-committee must stay in sync. An example was the additional ‘railcar number’ column that the Forms Sub-Committee discussed earlier in the day and what the EC Sub-Committee would need to do to update our documents and schemas as the Forms Sub-Committee approve changes to their documents.

Reminder:
 Check out
Uniformity
Resources

COMMUNICATION & COORDINATION

STATE CO-CHAIR

TERRA GANG
STATE OF NORTH CAROLINA

INDUSTRY CO-CHAIR

LAURA MOLIQUE
EXXONMOBIL

MINUTES

The Communication & Coordination Subcommittee met on Sunday, September 7, 2025. State Co-Chair Terra Gang and Industry Co-Chair Laura Moliue conducted the meeting. The meeting was called to order at approximately 1:00 pm local time. There were 41 attendees.

The minutes from May 22, 2025 meeting were approved as written.

The September 2025 Uniformer was made available on iPhone/Android App CVENT by Kevin Richard, Federation of Tax Administrators.

The September 2025 Uniformity meeting agenda and attendees list are also available on iPhone/Android App CVENT.

Motor Fuel Tax Information by State Book (State Book)

2024 State Book is available on FTA website under [Motor Fuels Tax Section](#).

The questionnaires for 2025 State Book have been distributed to all States for completion, which includes Section 32(a), 32(b) and a new Section 44 that were approved by the Committee. We thank the states that have responded; if you have not responded, please email your state's responses to Terra as soon as possible.

New items for the State Book should be emailed to Terra and Laura.

Section 9 Diversion questions in State Book

The working group provided updates on their review progress of Section 9 and will draft recommended changes for Committee review at the January 2026 meeting. The working group is comprised of the following volunteers:

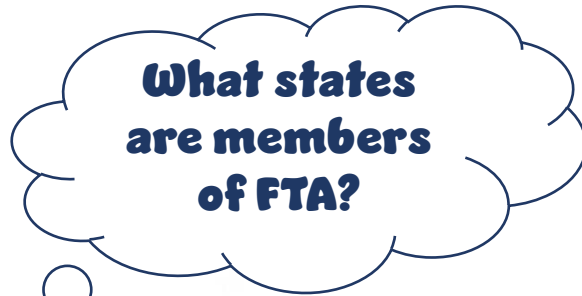
- Deborah Wilson – Marathon Petroleum (Chair)
- Denecia Taylor-Cassil – Musket Corp
- Michael Tay – State of Florida
- Tammy West – Commonwealth of Virginia
- Ryan Ball – Benchmark Resources
- Charlie Robertson – Benchmark Resources

FTA Motor Fuel Tax Section Bylaws (Bylaws)

Michael Tay, Uniformity Committee Co-Chair, advised the Bylaws are uploaded to FTA Community and CVENT. Bylaws will be voted on at the Annual Business Meeting.

Next Meeting: January 15-16, 2026 in Houston, TX.

OLD BUSINESS	NEW BUSINESS
<ul style="list-style-type: none"> • State Book Section 31 question (<i>Section 31-Does your state require the seller to collect both origin and destination state taxes?</i>): <ul style="list-style-type: none"> • Denecia Taylor-Cassil replaced Greg Anderson as the working group chair. Denecia will discuss with the group and prove an update at the January 2026 Uniformity meeting. These are the working group members: <ul style="list-style-type: none"> • Gregory Anderson – Parkland USA • Deborah Wilson - Marathon Petroleum • Beverly Duncan – HF Sinclair • Denecia Taylor-Cassil – Musket Corp (lead) • Sam Stephens – Chevron • Brenda Jo Beck – Avfuel Corporation 	<ul style="list-style-type: none"> • Subcommittee will work on modernizing the Motor Fuel Brochure to update the layout and contact information. • The Committee discussed modernizing Uniformity Guide to make it more user friendly and easier to find information. A working group was formed and the following contacts volunteered: <ul style="list-style-type: none"> • Terra Gang – State of North Carolina (lead) • Holly Postle – State of Delaware • Denecia Taylor-Cassil – Musket Corp • Pham Nguyet - KSM • Elizabeth Puckett – Commonwealth of Kentucky • Emma McClellan – Benchmark Resources Inc • Kevin Richard – FTA (ad hoc)



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FORMS MANAGEMENT

STATE CO-CHAIR
 JESSYCA STAFFORD
 STATE OF OREGON

INDUSTRY CO-CHAIR
 BRENDA JO BECK
 AVFUEL

MINUTES

The Forms Management Subcommittee met on Sunday, September 7, 2025. Industry Co-Chair Brenda Jo Beck and State Co-Chair Jessyca Stafford conducted the meeting.

The minutes from May 22, 2025, New Haven, CT meeting were approved as written.

Uniformity Book – Verification of Sub Schedules currently in use:

Update progress report was presented by Gaby Smith and Scott Willard on behalf of the Work Group. The goal is to verify which state tax reporting forms are currently in compliance with FTA’s standards.

The Working Group’s most current Excel spreadsheet will be posted in FTA’s Cvent Events for states to review.

Red = not in compliance

Yellow = in compliance after additional research

Green = in compliance first pass review

Red lined word document and excel spreadsheet will be distributed to all states via the community email blast.

Please take the time to review your state’s status and send updates, questions, or concerns to gaby.smith@dor.sc.gov on or before October 31, 2025. A formal vote shall take place during the January 2026 Uniformity Meeting.

Work Group is as follows:

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

Mentoring program has been rebranded to Tax Talks: More will be presented at the Annual Meeting

Next Meeting: January 15-16, 2026, in Houston, TX

OLD BUSINESS

- 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.

NEW BUSINESS

- Request from IA to include rail car identification number, similar to bill-of-lading number to the Carrier Report form

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

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