



THE UNIFORMER

VOLUME 78
SEPT 2025

FTA MOTOR FUELS TAX SECTION

WHAT'S INSIDE?

COMMITTEE MINUTES

[PG. 2](#)

SUBCOMMITTEE MINUTES

- COMPLIANCE

[PG. 3](#)

- ELECTRONIC COMMERCE

[PG. 5](#)

- COMMUNICATON &
COORDINATION

[PG. 6](#)

- FORMS MANAGEMENT

[PG. 8](#)

MOTOR FUEL REGIONAL
GOVERNORS

[PG. 9](#)

MOTOR FUEL STEERING
COMMITTEE

[PG. 9](#)

KEY DATES

[PG. 9](#)

**STATE
UPDATES**
[Pg. 3](#)



JOIN US FOR THE LATEST UPDATES IN MOTOR FUEL TAX!

<https://taxadmin.org/member-publications/>





COMMITTEE & SUBCOMMITTEE MINUTES

UNIFORMITY

STATE CO-CHAIR MICHAEL TAY STATE OF FLORIDA	INDUSTRY CO-CHAIR RAE TAKAI MOTIVA ENTERPRISES
--	---

MINUTES

The FTA Motor Fuel Tax Section – Uniformity Committees held their meeting at the Omni New Haven Hotel at Yale (New Haven, CT). The session was called to order and led by Michael Tay (FL), the Uniformity State Co-Chair. A total of 30 individuals attended the meeting, with 27 participating in person and 3 joining online.

Kevin Richard asked the group to think about "How do we get more attendance at the regional meetings"? And he asked for ideas on ways to promote FTA within the larger motor fuel tax community.

- The idea of potentially hosting a meeting in Houston was briefly mentioned,
- At the June 2025 API Annual Excise Tax Forum, Rae Takai (Past API Excise Tax Chairperson) will stand-in for Kevin to represent FTA. She'll have a few minutes during the general session to share a brief introduction and update,
- Going forward, FTA will have a regular spot on the API agenda for Kevin to share annual updates!

Administrative Matters:

At the May meeting, the Motor Fuel Tax Section Bylaws (September 2005) were shared with the attendees. Over the course of the 1.5-day Uniformity meeting, three highly productive sessions took place. Suggested revisions were captured for the Steering Committee to refine and present to FTA Legal for review.

Presentation

The Uniformity Co-Chairs, Michael Tay and Rae Takai, presented ‘Succession Planning in Motor Fuel Taxation’. Their four open-ended questions sparked rich, thoughtful dialogue that surfaced valuable perspectives. While the session didn’t yield a definitive solution, it highlighted that this challenge is shared by both industry and states, underscoring the need for ongoing efforts to effectively prepare for and manage succession planning.

OLD BUSINESS	NEW BUSINESS
NONE	NONE

COMPLIANCE

STATE CO-CHAIR
EMMANUEL NWOGOR
STATE OF GEORGIA

INDUSTRY CO-CHAIR
DENECIA TAYLOR-CASSIL
MUSKET CORPORATION

MINUTES

Welcome

Approval of Minutes from San Antonio, TX Jan 2025

MF Basic Training Schedule Update

- July 27th - Aug 1st at Green Bay, WI
- Registration is currently open on the FTA Website
- Registration fee for this training is \$995 per person
 - Breakfast will be provided
 - Lunch and Dinner is on your own

Dyed Fuel Statistics Update

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

- Several violations of Dyed Diesel fuel on road vehicles in GA, AR, MD, and WI
- Attendees participated in the discussion about Dyed Diesel enforcement between the states

States Update

DE: No Legislative update

FL: General session ended

- The special session starts after Memorial Day
- General session tax bills were not closed
- Imposition of tax on natural gas used in a motor vehicle may change from 2026 to 2030
- Proposal to remove aviation fuel tax so that any fuel placed into the fuel tank of an airplane will then become subject to sales tax

GA: Senate Bill (SB) 141

- Extends appeals and protest for all tax types from 30 days to 45 days passed and was signed by the Governor
- SB 141 becomes effective July 2025

KS: House Bill (HB) 2122 and HB 2003

- HB 2122 was proposed. The bill increases the annual licensing fee for Electric and Hybrid Vehicles
- HB 2003 did not pass for increasing the EV tax rate by \$0.09

KY: No Legislative update

- The tax rate letter will be out by June 10, 2025

MN: Legislative session has ended

- New tax rates for Jan 2026 will be posted August 1, 2025

MO: SB 775 proposal

- Repeals a portion of the tax on motor fuel
- The status of the bill is currently unknown

NC: In long legislative session:

- SB 595 was proposed with excise tax changes

SC: No legislative update

- Jet Fuel is not subject to motor fuel tax but is subject to inspection & environmental fees

VA: New Tax Rates have been posted and will be effective July 1st

WV: No Legislative update

Industry Hot Topics

Cook County - No Ruling from the ALJ on the bookout revenue yet

WA PPTX & HZRD - Taxable about the rack - Revenue Ruling

CT - New Aviation Return - Jet Fuel & Aviation Gas is no longer exempt

- The new return will replace CT Gross Receipts Return

Articles Of Interest:

[Charging electric vehicle \(EV\) while Driving: Engineers model grid demand challenges](#)

New Procedure about articles of interest to present and discuss

- Moving forward, the co-chairs of the compliance committee will send email to all attendees to request articles of interest for discussion at the meetings.

Next Uniformity Meeting: is scheduled to be held at Albuquerque New Mexico on Sept 7-8th, 2025

OLD BUSINESS	NEW BUSINESS
<ul style="list-style-type: none"> • Motor Fuel Advanced Training <ul style="list-style-type: none"> • According to Jeremy, a lot of documents have been lost so attempt will be made to find the old documents or create a whole new class • The following questions were asked: <ul style="list-style-type: none"> ○ If the advance class covers auditing ○ If the class is conducted, does it need to be paper or digital or mixture of both ○ What does the end result look like? ○ Do we include industry as they weren't included in before? • According to Jeremy, the last class was held Oct 21-24, 2019, in Austin TX • Jeremy talked about FTA Training • Jeremy stated that he received the Advanced Old Book from Kim • Kevin agreed to work on his down time to change the name of the training to Motor Fuel Training • More changes are currently being made regarding the Motor Fuel training 	<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

ELECTRONIC COMMERCE

STATE CO-CHAIR

ISA MOMOH

STATE OF NORTH CAROLINA

INDUSTRY CO-CHAIR

GREG ANDERSON

PARKLAND

MINUTES

Review / Approve Minutes from Jan 2025 San Antonio Meeting

- Approved
 - Motion – Donna Alderman
 - 2nd – Brenda Jo Beck

Next Meeting: September 7th and 8th, 2025 in Albuquerque, NM

OLD BUSINESS

- 2025 E-Commerce Survey
 - Incomplete results of the Survey shared
 - As of the meeting, there were 18 jurisdictions who had not responded, 14 responded with changes and 19 without
- Maryland EDI Update
 - No update from MD
 - Potential for a 2027 EDI implementation but not official

NEW BUSINESS

- Committee Goals for the remainder of 2025 and for 2026
 - Update and publish the 2025 Electronic Commerce Map
 - Explain Electronic Data Interchange (EDI)
 - EDI X-12
 - XML
 - Benefits of using the FTA Motor Fuel XML Schema
 - Webfile / other communication methods
 - Review and update the FTA Electronic Filing Guide
 - Look into a tool\application to replace the current manual method of states reporting changes to the annual E-Commerce map

COMMUNICATION & COORDINATION

STATE CO-CHAIR

TERRA GANG
STATE OF NORTH CAROLINA

INDUSTRY CO-CHAIR

LAURA MOLIQUE
EXXONMOBIL

MINUTES

The Communication & Coordination Subcommittee met on Thursday, May 22, 2025. State Co-Chair Terra Gang and Industry Co-Chair Laura Molique conducted the meeting. The meeting was called to order at approximately 1:30 pm local time. There were 29 attendees (26 attendees in person, 3 attendees dialed in).

The minutes from January 30, 2025 meeting were approved as written.

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

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

2024 Motor Fuel Tax Information by State Book (State Book)

Available on FTA website under [Motor Fuels Tax Section](#). Please email Terra and Laura for any new items to be put into the book.

Section 9 Diversion questions in State Book

The working group met and needed clarification about the task. The committee reviewed the existing questions and responses in the State Book to provide clarity. Tammy West with Virginia and Michael Tay with Florida will draft how VA and FL would respond concerning the diversion process for the working group to review and create new questions for the diversion questions. The working group will bring the new questions to review at the September Uniformity meeting. Two members from Benchmark Resources were added to the working group.

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

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

The committee reviewed the white paper final version and approved as written. The white paper document will be included in the 2023 Uniformity Guide Book. Thank you to the following members who authored the white paper:

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

FTA Motor Fuel Tax Section Bylaw (Bylaws)

The committee reviewed the Bylaws draft and made edit recommendations. The Steering Committee will post the revision on FTA Community for comments and bring the final version to vote at the September Uniformity meeting.

Next Meeting is Sept 7-8, 2025 in Albuquerque, NM

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"> The working group was not able to meet and has no updates. Denecia will discuss with Gregory on the working group review and come back at the September Uniformity meeting. The working group members include: <ul style="list-style-type: none"> Gregory Anderson – Parkland USA (Chair) Deborah Wilson - Marathon Petroleum Beverly Duncan – HF Sinclair Denecia Taylor-Cassil – Musket Corp Sam Stephens – Chevron Brenda Jo Beck – Avfuel Corporation 	<ul style="list-style-type: none"> Bob Donnellan with IGEN brought up a question on how to get more participants from industry and states in Uniformity meeting, Regional meetings, and Annual FTA conference. <ul style="list-style-type: none"> The committee devised ideas to widen the reach and attract more participants, e.g. utilize social media, email blast, or other association platforms. Suggestions will be provided to Kevin Richard, Federation of Tax Administrators, for discussion. Uniformity Industry Co-Chair Rae Takai confirmed that FTA introduction is added to the June 2025 API Excise Tax Forum agenda. The committee requested the following question be added to the State Book and was approved by the full committee: <ul style="list-style-type: none"> Does your state have a contact in petroleum association or trucking association? If so, please provide the contact information - contact name, email address, and phone number.

FORMS MANAGEMENT

STATE CO-CHAIR
JESSYCA STAFFORD
STATE OF OREGON

INDUSTRY CO-CHAIR
BRENDA JO BECK
AVFUEL

MINUTES

The Forms Management Subcommittee met on Thursday, May 22, 2025. Industry Co-Chair Brenda Jo Beck conducted the meeting.

The minutes from January 30, 2025 San Antonio, TX meeting were approved as written.

Iowa email request to modify Schedule A - Common and Contract Petroleum Products Carrier Report

Discussion on modifying uniformity form vs approval of request by singular state to add or modify usage of an existing uniform form. Original intent all columns in a uniform form are consistent from a numbering perspective across all forms and sub schedules. Should a new column be required specific for IA usage, a formal request to add a column for their specific purpose should be submitted.

Uniformity Book- Verify State List of Sub schedules being utilized

Donna Alderman asked about the status. Discussion on need for working group to reconvene and address the listing of potential form not in compliance with uniformity naming convention or expected usage. Donna Alderman agreed to take on the Chair role given some team members were no longer available. Agreed the working group will bring finding to review at the January 2026 Uniformity meeting. Working 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

Rae Takai and Brenda Jo Beck to meet regarding re-branding

Next Meeting: Sept 7-8, 2025 in Albuquerque, NM

OLD BUSINESS

- State List of Sub schedules
- Mentoring
- 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

2025 MOTOR FUEL REGIONAL GOVERNORS

MIDWESTERN REGION

Scott Horton
State of Michigan

NORTHEASTERN REGION

Peter Gacek
State of Connecticut

PACIFIC REGION

Anthony Mueller
State of Colorado

SOUTHERN REGION

Rodney Pendley
State of Tennessee

MOTOR FUEL STEERING COMMITTEE MEMBERS

NATIONAL OFFICERS

Justin Scott
Acting National Chair
State of Texas

Vacant
National Vice Chair

PAST CHAIRS

John Panza
State of North Carolina

Jeremy Neeck
State of Minnesota

UNIFORMITY CHAIRS

Michael Tay
State of Florida

Rae Takai
Motiva Enterprises



KEY DATES

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