

# The Uniformer

## **MESSAGE FROM THE NATIONAL CHAIR JOHN PANZA**

As I write this article, my time as FTA Motor Fuel Section Chair is coming to an end after the Motor Fuel Annual Meeting in Cedar Rapids, Iowa in September. The year has gone by quickly and the MF Section has experienced change throughout, but we have persevered.

Over the past year, we have held Uniformity Meetings, Regional meetings (with record attendance at some), Steering Committee meetings, MF Basic Training, and the upcoming Annual Meeting. These meetings and training took a lot of planning and effort by many people and were put on professionally, with positive feedback from the attendees. During the annual and regional meeting planning, we had many individuals volunteer for presenting, speaking, or assisting in any way to make the meetings a success. This is the type of spirit needed going forward to make the MF Section the best it can be.

This year also had many long-time motor fuel experienced individuals retire from both state and industry (of which I hope to be part of in 2025). Their dedication and experience will be missed but hopefully we have others wanting and willing to participate and make the MF Section even better.

The retirement of Cindy Anders at the beginning of the year was felt most by the MF Section as she was the heart and soul of this

group for so many years. However, like any good organization, we have moved forward and had a successful year and hope to continue that into next year with new leadership on the various committees.

We had many volunteers for the upcoming Steering Committee and Uniformity Committee vacancies. Although it made it difficult to select the new committee members, it was good to see organizational members volunteering to want to be part of the team that moves the MF Section forward.

I would like to thank the MF Section Steering Committee (Jeremy Neeck, past chair; Brandy Robillard, Vice Chair; Nancy Larrimore, Uniformity Committee State Co-chair; Rae Takai, Uniformity Committee Industry Co-chair; Kevin Richard, FTA Director) for all the time and effort that they put in this year for the MF Section to have a great year. Please take the time to thank them as well as they are volunteering their time for the betterment of the MF Section.

I would also like to thank the Regional Governors (Cassandra Willis- Midwest; Babette Jensen- Pacific; Kurt Straube- Northeast; and Gaby Smith- Southern) for the work that they did with planning the Regional meetings to ensure that they were a success. I also want to congratulate the new Governors elected to lead those regions next year.

All these positions are made up of volunteers and it takes dedication and commitment of all to want to participate to ensure that our membership gets a great value from being involved in the MF Section.

I look forward to seeing you all at the MF Annual Meeting in Cedar Rapids, Iowa in September.

John D. Panza

## **MESSAGE FROM THE UNIFORMITY COMMITTEE STATE CO-CHAIR NANCY LARRIMORE**

Hello to all and farewell from the Carolinas!

It is hard to believe another year has come and gone and 2025 is right around the corner!

It has been an honor to serve as the FTA Motor Fuel Uniformity State Co-Chair! It's hard to believe my time is up already. The past two years have flown by, and I have enjoyed every minute of it. We are so fortunate to have such amazing people taking part in FTA Motor Fuel Uniformity. I have been blessed to have the close network of people to learn from. I would like to thank Rae Takai, the Industry Co Chair, as well as the Uniformity Sub-Committee Co-Chairs and all participants, your support has been very much appreciated!

Looking back on the past two years, I reflect on the exceptional job the Uniformity Committee has done creating an environment that allows for open

communication between government and industry. In this new era, the Uniformity Committee faces opportunities and challenges that are specific to fuel tax administration. Together the committees have collaborated on ways to reduce tax evasion and improve compliance as we charter both familiar and unfamiliar waters. The world is changing, especially the energy sector. Who knew 10 years ago that we would be trying to figure out how to treat electric vehicles and charging stations, hydrogen and related infrastructure as well as new alternative fuels including renewable energy alternatives? I can't think of a finer group of folks to team up with to identify, discuss, and present solutions to these challenges. This organization will continue to strive to benefit both industry and government.

I would like to encourage people to consider joining Uniformity. There is no other place that offers such an amazing opportunity for networking. I know of no other forum that allows government and industry to work collaboratively to the better good of both parties. The Highway Trust Fund wouldn't exist without the tax on motor fuels. Uniformity works to stop motor fuel tax evasion through education, uniform forms, compliance, model legislation and cooperation between states, federal government and industry. I can't stress enough how valuable Uniformity is! It truly is the place to go to increase your knowledge of motor fuel tax, network with people having a common goal, to build a support

group and work for the greater good.

It really does take a village to be successful and Uniformity is where you will find your village! Again, thank you all for the opportunity to serve as the FTA MF Uniformity State Co-Chair. Best wishes to all! When I think of all the accomplishments and future goals of Uniformity, I am reminded of this famous quote by Winston Churchill: "Success is not final; failure is not fatal: It is the courage to continue that counts."

If I can ever be of assistance don't hesitate to reach out, my contact information is shown below.

Dr. Nancy P. Larrimore  
Email: Nancy.Larrimore@ncdor.gov  
Office: 919-634-1444

**MESSAGE FROM THE  
UNIFORMITY COMMITTEE  
INDUSTRY CO-CHAIR  
Rae Takai**

Greetings Tax Enthusiasts,

As we approach the end of third quarter, we are excited about the agenda for the 98th Annual Motor Fuel Conference. This year's conference will feature engaging breakout sessions, dynamic speakers, and numerous networking opportunities.

For those attending the Uniformity meeting, be sure to catch the presentation on 'Practical Use Cases of AI on Motor Fuel Excise Tax' by Christina Gong from Tax Technologist Group LLC Saturday morning, September 21st.

Welcome to Brandy Robillard (VT) recently elected as the Motor Fuel National Vice-Chair.

Thank you to Mike Hanson (CA) for serving as the Uniformity E-Commerce State Co-Chair, and welcome to Greg Anderson (Parkland) as the Uniformity E-Commerce Industry Co-Chair.

A fond farewell to Ron Travis (Shell USA, Inc.) who retires later this year, after an illustrious career with industry giants Shell, ExxonMobil, BP, and Amoco. "Wishing you days filled with only fun things on your schedule now that work can't get in the way!" More time for the band! You'll be missed!

And with that, my column is short and sweet this time around!

Cheers,  
Rae Takai

**UNIFORMITY COMMITTEE**

The FTA Motor Fuel Tax Section Uniformity Committee met in Green Bay, WI. Nancy Larrimore (NC) Uniformity State Chair and Rae Takai (Motiva Enterprises) Uniformity Industry Chair called the meeting to order. 50 people were in attendance.

**Old Business:** None

**New Business:** None

**Subcommittee Reports**

**The Compliance Subcommittee**

Welcome- Patrick Andrews (VA) and David Hernandez (Valero)

Approved the minutes from the Columbia, SC meeting.

## Training Schedule/Regional Meeting Update

- Northeast Regional Meeting May 19-21, 2024, Concord, NH.
- Southern Regional Meeting June 23-25, 2024, Greenville, SC.
- Training dates schedule for July 28 through August 1, 2024, Green Bay, WI.

## Dyed Fuel Statistics

- Provided by Jeremy Neeck (MN).

## State Updates

- AL – No updates
- CA – Purposed legislation to give the governor the ability to suspend rate increase is pending. Rate increased announced for July 1, 2024
- DE – No updates
- GA – No updates
- IN – Rate increase for gasoline and diesel July 1, 2024.
- KS – No updates
- KY – Electric power stations exempts tax for level 1 and 2 power stations, January 1, 2024.
- MN – SAF incentives, income tax and department of agricultural. Questioned about indexing rates and found errors therefore a January 1, 2025 rate increase will occur.
- MO – No updates

- NE – On July 1, 2024, definition of denaturant is in effect.
- OR – No updates.
- SC – No updates.
- TX – HB 3599 exempt fuel sales to food banks.
- VA – July 1, 2024, rate increase.
- VT – No updates.
- WV – No updates.
- WI – January 1, 2025, imposed an EV tax of 3 cents per kilowatt hour.
- FL – HB 773 reduces tax rate in half for natural gas for motor vehicles, January 1, 2026. Rate change for motor fuel in Jackson County, October 1, 2024.
- NC – Clarified legislation passed for renewable diesel.

## Industry Hot Topics

- Maryland forms rollout.
- Arizona refund claims for exports out of the country.
- Mexico's Pedimento – A maze of confusion.
- IRS and new product codes.
- MI BOL issue on Supplier return vs. TOR. Do you all have issues with MI supplier returns with BOL issue on TOR? The issue is BOLs are not reported correctly on TOR, and we have

to chase it to have BOLs corrected on TOR and amend supplier return.

- Export from rack states to a distributor state. Say a supplier somehow did not bill the destination state tax, does the rack state allow the customer to amend the return and pay destination state tax, does the rack state allow the customer to amend the return and pay destination state themselves? Or is the supplier the sole party that needs the amend the return and collects the destination state taxes?
- What do we do when we find something wrong with the State Tax Information Book?

## Articles of Interest

- AI Could Drive a Natural Gas Boom...
- Long Term Cool Power Plants must control...

## Old Business

- None

## New Business

- None

## The Forms Management Subcommittee

The meeting began with Introductions.

The January 2024 meeting minutes were approved.

## **Mentorship Program-Fuel Tax Mentoring**

- Presentation covering need and survey response.
- Discussion on ability for consultants to participate. This will need to be discussed by Steering Committee
- Circulated new sign-up list asking state, industry and consultants to sign up so first meeting can be scheduled.
- Discussion on using FTA community email to recirculate survey.

## **Old Business:**

- Report from working group that the forms related questions should be included in the 50 state book which will be addressed in Communication subcommittee.
- Additional meeting might be required by working group once list of subforms used by state shared from Donna.

## **New Business:**

- Brenda Jo brought up that should states look to use the SAF products previously approved in

2023, the form modifications need to be brought forwarded to the committee.

- Question raised if IRS looking to utilize the adopted codes, that is unknown at this time.
- Discussion that new product code request forms also need to be submitted for new products to be considered.

## The Electronic Commerce Subcommittee

Mike Hanson (California) welcomed everyone to the Electronic Commerce sub-committee meeting. The subcommittee discussed the following:

## **Review Minutes**

The minutes from the January 2024 Uniformity meeting were approved.

## **Review of Idaho XML Changes**

- Mike reviewed the Idaho changes and discussed with the sub-committee.
- Mike recommended that the changes be approved as the changes were all within the sub-committee guidelines.
- The ID XML Schema was approved by the Sub-Committee.

## **Update XPath Document**

- Work to be continued, no new developments, to be discussed at the next meeting,

## **Update on Best Practices Document**

- Work on this document has been tabled. The original person who was working on this document has retired. This document has been tabled for the future at this time.

## **New Business**

- Mike is moving on – A new State Co-Chair of the EC Sub-Committee is needed.
- New Questions for the 2025 Electronic Commerce Survey
  - Questions to be formulated in the Communications & Coordination Sub-Committee so that the EC questions are very similar to the State Book Questions
  - Greg to formulate and provide to Mike after the meeting for submission to the Full Uniformity Committee (See Below)

## **Items for vote by the full committee – 2024-05-10**

- ID XML Schema approval – Approved.
- Questions for EC Survey
  - Are paper examples of tax forms and instructions available that match up to your electronic form submission formats? (Even if the jurisdiction only accepts

electronic submissions)

- Approved

## Old Business to be discussed at the next working meeting –

- Electronic Filing Guide Changes
- XPath Document

## The Communication and Coordination Subcommittee

The Communication & Coordination Subcommittee met on Thursday May 9, 2024. State Co-Chair Michael Tay and Industry Co-Chair Laura Molique conducted the meeting. The meeting was called to order at approximately 1:30 PM local time. There were 50 attendees.

The minutes from the January 25, 2024, meeting was approved as written.

The [May 2024 Uniformer](#) was made available by Kevin Richard, Federation of Tax Administrators.

## 2023 Motor Fuel Tax Information by State Book (State Book):

The following three questions were discussed at the meeting and were approved by the full committee to be put into the 2023 Motor Fuel Tax Information by State Book:

- On amended returns, the question is in State Book Section 33 and will be removed and replaced by the below new question:
  - Remove the question from the State Book: *'Section 33-When amending returns*

*does the state require the entire return to be amended or amend only the information that is changing?'*

- Replace with the following new questions wording for Section 33 Amended Returns:
  - How are amended returns filed in your State – electronically, by paper, or both?
  - When amended returns are filed, does the state require the resubmission of the entire return including changes or submit only the information changed or updated? Please provide details.
- On forms and instructions, this new question will be added as a new Section in the State Book:
  - Are tax return templates and instructions available on your state's website? If yes, please provide the web link to the templates and instructions. If no, please provide a contact to obtain the templates and instructions.
- On Gross vs. Net vs. Billed gallons, this new

question will be added in Section 5 Tax Rates:

- Does your state calculate tax based on gross, net, or billed gallons? Please provide the reference information.

The committee discussed 'Pre-Collection' wording in State Book *'Section 32-If your state taxes at the rack, does your state require pre-collection election?'*. The following proposed rewording and the proposed rewriting of the question were discussed and were tabled:

- Option 1 - Add 'Destination State' wording to Section 32 and read the question as 'Section 32-If your state taxes at the rack, does your state require pre-collection (destination state) election?'
- Option 2 - Remove 'pre' wording from the Option 1 and read the question as 'Section 32-If your state taxes at the rack, does your state require collection (destination state) election?'
- Option 3 - Remove the Section 32 question and replace with 'Section 32-On imports into your state, does your state allow collection of your state taxes for product supplied at a terminal outside of your state?'

The discussion on the reviewing Diversion in State Book Section 9

was tabled. The working group will bring any new questions on Diversion to the committee when the review is complete. The following volunteers are on the working group:

- Debra Wilson – Marathon Petroleum
- David Hernandez – Valero (will reach out to working group volunteers)
- Michael Tay – State of Florida
- Tammy West – State of Virginia

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

The committee reviewed all six pages of the 'Hydrogen Vehicle Taxation' updated white paper draft and made recommended changes. The volunteers working on the white paper will make revision and provide update in September meeting. The following volunteers are on the working group subcommittee for the white paper:

- Thea Lonewolf – Love's
- Emilda Santiesteban – Weaver and Tidwell
- Jessyca Stafford and Matthew Yasui – State of Oregon
- Michael Tay – State of Florida

## **Old Business:**

- Sustainable Aviation Fuel (SAF) definition is tabled.

## **New Business:**

- A request to provide definition for 'Pre-

Collection' is tabled till there is an answer for State Book Section 32 question.

- Asked for volunteers from each region to help with gathering the information for each state for the 2023 Motor Fuel Tax Information by State Book and the Native American Survey. The following people volunteered:

- Southern region - Terra Gang – State of North Carolina
- Northeastern region – Brandy Robillard – State of Vermont
- Midwestern region – Jeremy Neeck – State of Minnesota
- Pacific region – Jessyca Stafford – State of Oregon

## **2024 Uniformity Chairs**

### **State Uniformity Co-Chair**

*Nancy Larrimore, State of North Carolina*

### **Industry Uniformity Co-Chair**

*Rae Takai, Motiva*

## **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**

*Greg Anderson, Parkland*

### **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*

*Brandy Robillard, National Vice Chair, State of Vermont*

### **Past Chairs**

*Jeremy Neeck, State of Minnesota*

### **Uniformity Chairs**

*Nancy Larrimore, State of NC*  
*Rae Takai, Motiva*

## **MOTOR FUEL REGIONAL GOVERNORS for 2024**

### **Midwestern Region**

*Cassandra 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*

## **2025 UPCOMING MEETINGS**

### **January Uniformity**

January 30-31, 2025  
Courtyard San Antonio Riverwalk  
San Antonio, Texas

### **Southern Region**

March 23-25, 2025  
Chattanooga Marriott  
Chattanooga, Tennessee

### **Pacific Region**

April 27-29, 2025  
Hilton Garden Inn Boise  
Downtown  
Boise, Idaho

### **Northeastern Region**

May 19-21, 2025  
Omni New Haven Hotel  
At Yale  
New Haven, Connecticut

### **Editors**

Michael Tay  
State of Florida

Laura Moliq  
ExxonMobil

### **May Uniformity (Tentative)**

May 22-23, 2025  
Omni New Haven Hotel  
At Yale  
New Haven, Connecticut

### **Midwest Region**

June, 2025 - TBD  
Fort Pontchartrain Hotel  
Detroit, Michigan

### **September Uniformity**

September 7-8, 2025  
Hotel Albuquerque  
Albuquerque, New Mexico

### **Annual Meeting**

September 9-12, 2025  
Hotel Albuquerque  
Albuquerque, New Mexico

### **2025 FTA MOTOR FUEL TRAINING SCHEDULE**

### **Motor Fuel Basic Training**

July / August, 2025  
Hotel: TBD  
Location: TBD