

*FOR VOTE BY MARCH 27, 2020*



**IFTA FULL TRACK FINAL BALLOT PROPOSAL  
FTFBP #01-2019**

**Sponsor**

Agreement Procedures Committee

**Date Submitted**

March 22, 2019

**Proposed Effective Date**

July 31, 2020

**Manual Sections to be Amended**

Procedures Manual

\*P1100 Base Jurisdiction Reporting - Annual Reporting

**Subject**

Update the Annual Report to include Annual, General, Audit, Exemption and Biodiesel information to make all information required in one cohesive report.

**History/Digest**

Prior to adding the requirement to provide IFTA Processing Systems data in 2015 the Annual Reports have not changed in many years making the data captured outdated. Additionally, some of the current, non-required information in the Exemption and Biodiesel Databases have not been updated since 2010.

**Intent**

The intent of this ballot is to update the annual report and clarify language on two existing annual report questions, and to streamline all jurisdictional reports and informational databases into one cohesive report. Upon passage of this ballot all audit and general report information and biodiesel and exemption information will be merged into the annual report. This one cohesive report will be required to be updated annually by March 1.

**Interlining Indicates Deletion; Underlining Indicates Addition**

**P1100 BASE JURISDICTION REPORTING**

**\*P1110 ANNUAL REPORTING**

**.100 Reporting Requirement**

All jurisdictions which are members under this Agreement shall submit an annual report consisting of the required information listed in .300-.600 below by March 1 for the preceding calendar year to the repository ~~to be accessible~~accessible for distribution to each member jurisdiction.

**.200 Reporting Period**

The report shall be for the period beginning with the date of membership through December 31 and for each calendar year thereafter.

**~~.300~~ Required General Information**

~~Content of the annual report to member jurisdictions shall include:~~

.005 Number of total IFTA accounts (this includes new accounts, active accounts and accounts that were suspended, revoked or canceled as of December 31<sup>st</sup> of each year), which shall consist of all licensees that were issued an IFTA license and decals for a licensing year excluding licensees who were issued credentials in error and returned those credentials to the base jurisdiction;

~~.0120~~ Number of new licensees which shall consist of all new accounts licensed, but does not include licensees renewed or reinstated, for the registration year being reported or previously registered in another member jurisdiction; and

~~.0125~~ Number of sets of decals issued;

~~.0230~~ Price per set of decals; and

~~.0235~~ Application fee amounts, including license fees, reinstatement fees, and other fees.

~~.0340~~ Name of the IFTA processing system (in-house or provider/vendor name) utilized by each jurisdiction.

~~.035~~ Does your jurisdiction offer an on-line tax return filing program? If yes, is it optional or mandatory for your jurisdiction's IFTA licensees to file online?

~~.040~~ Does your jurisdiction offer an on-line IFTA application process? If yes, is it optional or required to obtain IFTA credentials online?

~~.045~~ Does your jurisdiction accept electronic payments for decals and license fees? If yes, what types/forms of electronic payments does your jurisdiction accept?

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.050 Does your jurisdiction accept electronic payment for tax return or audit payments? If yes, what types/forms of electronic payments does your jurisdiction accept?

.055 Does your jurisdiction issue Temporary IFTA Decal Permits?

.060 Does your jurisdiction allow for the payment of interest on overpayment of fuel use taxes discovered during an IFTA audit or any other interstate motor carrier fuel use tax audit?

.065 Does your jurisdiction require any other motor carrier fuel tax or mileage tax licensing such as a third structure tax or bulk fuel tax?

.070 If you answered yes to .065, please provide reporting requirements.

.075 Does your jurisdiction allow carriers to purchase tax free un-dyed bulk fuel?

.080 Do you impose fuel tax on all fuel delivered into the supply tank of a licensed motor vehicle?

.085 If no to .080, please explain.

.090 Do fuel purchase receipts have to indicate if taxes have been paid in order to be acceptable as a valid fuel receipt?

.095 If no to .090, please explain.

.0100 Identify the service stations located on Indian Reservations in your jurisdiction that are not collecting state jurisdictional fuel tax.

.400 Audit Information

.005 Number of accounts audited;

.010 Number of accounts audited resulting in financial changes to one or more jurisdictions with assessment:

**.5400 Exemption Information Database**

.005 All jurisdictions which are members under this Agreement shall confirm the Exemption Database information is up to date by March 1 of every year.

.010 In the event of a subsequent change to an exemption after March 1, member jurisdictions are required to update the Exemption information Database within 30 days of the effective change.

.600 Biodiesel Information

.005 All jurisdictions which are members under this agreement shall confirm the Biodiesel information is up to date by March 1 of every year.

.010 In the event of a subsequent change to Biodiesel information after March 1, member jurisdictions are required to update the Biodiesel information within 30 days of the effective change.

**REVISIONS FOLLOWING THE SECOND COMMENT PERIOD**

- See line numbers 9, 63, 76, and 82.



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**Intent**

The intent of this ballot is to update the annual report and clarify language on two existing annual report questions, and to streamline all jurisdictional reports and informational databases into one cohesive report. Upon passage of this ballot all audit and general report information and biodiesel and exemption information will be merged into the annual report. This one cohesive report will be required to be updated annually by March 1.

**Interlining Indicates Deletion; Underlining Indicates Addition**

**P1100**

**BASE JURISDICTION REPORTING**

**\*P1110 ANNUAL REPORTING**

**.100 Reporting Requirement**

All jurisdictions which are members under this Agreement shall submit an annual report consisting of the required information listed in .300-.600 below by March 1 for the preceding calendar year to the repository to be accessible to each member jurisdiction

**.200 Reporting Period**

The report shall be for the period beginning with the date of membership through December 31 and for each calendar year thereafter.

**.300 General Information**

- .005 Number of total IFTA accounts (this includes new accounts, active accounts and accounts that were suspended, revoked or canceled as of December 31<sup>st</sup> of each year), which shall consist of all licensees that were issued an IFTA license and decals for a licensing year excluding licensees who were issued credentials in error and returned those credentials to the base jurisdiction;
- .010 Number of new licensees which shall consist of all new accounts licensed, but does not include licensees renewed or reinstated, for the registration year being reported or previously registered in another member jurisdiction; and
- .015 Number of sets of decals issued;
- .020 Price per set of decals; and
- .025 Application fee amounts, including license fees, reinstatement fees, and other fees.
- .030 Name of the IFTA processing system (in-house or provider/vendor name) utilized by each jurisdiction.
- .035 Does your jurisdiction offer an on-line tax return filing program? If yes, is it optional or mandatory for your jurisdiction's IFTA licensees to file online?
- .040 Does your jurisdiction offer an on-line IFTA application process? If yes, is it optional or required to obtain IFTA credentials online?
- .045 Does your jurisdiction accept electronic payments for decals and license fees? If yes, what types/forms of electronic payments does your jurisdiction accept?
- .050 Does your jurisdiction accept electronic payment for tax return or audit payments? If yes, what types/forms of electronic payments does your jurisdiction accept?

- .055 Does your jurisdiction issue Temporary IFTA Decal Permits?
- .060 Does your jurisdiction allow for the payment of interest on overpayment of fuel use taxes discovered during an IFTA audit or any other interstate motor carrier fuel use tax audit?
- .065 Does your jurisdiction require any other motor carrier fuel tax or mileage tax licensing such as a third structure tax or bulk fuel tax?
- .070 If you answered yes to .065, please provide reporting requirements.
- .075 Does your jurisdiction allow carriers to purchase tax free un-dyed bulk fuel?
- .080 Do you impose fuel tax on all fuel delivered into the supply tank of a licensed motor vehicle?
- .085 If no to .080, please explain.
- .090 Do fuel purchase receipts have to indicate if taxes have been paid in order to be acceptable as a valid fuel receipt?
- .095 If no to .090, please explain.
- .0100 Identify the service stations located on Indian Reservations in your jurisdiction that are not collecting jurisdictional fuel tax.

**.400 Audit Information**

- .005 Number of accounts audited;
- .010 Number of accounts audited resulting in financial changes to one or more jurisdictions:

**.500 Exemption Information**

- .005 All jurisdictions which are members under this Agreement shall confirm the Exemption information is up to date by March 1 of every year.
- .010 In the event of a subsequent change to an exemption after March 1, member jurisdictions are required to update the Exemption information within 30 days of the effective change.

**.600 Biodiesel Information**

- .005 All jurisdictions which are members under this agreement shall confirm the Biodiesel information is up to date by March 1 of every year.
- .010 In the event of a subsequent change to Biodiesel information after March 1, member jurisdictions are required to update the Biodiesel information within 30 days of the effective change.

**IFTA FULL TRACK FINAL BALLOT PROPOSAL 1-2019  
VOTING RESULTS**

JURISDICTION	LANGUAGE		EFFECTIVE DATE	
	YES	NO	YES	NO
ALABAMA	1		1	
ALBERTA	1		1	
ARIZONA		1		1
ARKANSAS	1		1	
BRITISH COLUMBIA	1		1	
CALIFORNIA	1		1	
COLORADO		1		1
CONNECTICUT	1		1	
DELAWARE	1		1	
FLORIDA	1		1	
GEORGIA	1		1	
IDAHO	1		1	
ILLINOIS	1		1	
INDIANA		1		1
<b>IOWA</b>				
KANSAS	1		1	
KENTUCKY	1		1	
LOUISIANA		1		1
MAINE	1		1	
MANITOBA	1		1	
MARYLAND	1		1	
<b>MASSACHUSETTS</b>				
MICHIGAN	1		1	
MINNESOTA	1		1	
MISSISSIPPI	1		1	
MISSOURI	1		1	
MONTANA	1		1	
NEBRASKA	1		1	
NEVADA	1		1	
NEW BRUNSWICK	1		1	
NEW HAMPSHIRE	1		1	
NEW JERSEY	1		1	
NEW MEXICO	1		1	
NEW YORK		1		1
NEWFOUNDLAND	1		1	
NORTH CAROLINA	1		1	
NORTH DAKOTA	1		1	
NOVA SCOTIA	1		1	
OHIO	1		1	
OKLAHOMA	1		1	
ONTARIO	1		1	
<b>OREGON</b>				
PENNSYLVANIA	1		1	
PRINCE EDWARD ISLAND	1		1	
QUEBEC	1		1	
RHODE ISLAND	1		1	



**IFTA FULL TRACK FINAL BALLOT PROPOSAL 1-2019  
VOTING RESULTS**

JURISDICTION	LANGUAGE		EFFECTIVE DATE	
	YES	NO	YES	NO
SASKATCHEWAN	1		1	
SOUTH CAROLINA	1		1	
SOUTH DAKOTA	1		1	
<b>TENNESSEE</b>				
TEXAS	1		1	
UTAH	1		1	
VERMONT	1		1	
VIRGINIA	1		1	
WASHINGTON	1		1	
WEST VIRGINIA	1		1	
WISCONSIN	1		1	
WYOMING	1		1	
<b>TOTALS</b>	<b>49</b>	<b>5</b>	<b>49</b>	<b>5</b>

**Bold font and shading indicate that the jurisdiction did not vote.**

Failure to vote for the ballot language counts as a "No" vote.

Failure to vote for the alternative effective date counts as a "No" vote.

**Number of "YES" votes necessary to pass: 44**

**Effective Date: July 31, 2020**

**LANGUAGE:**

NUMBER OF "YES" VOTES RECEIVED: **49**  
 NUMBER OF "NO" VOTES RECEIVED: **5**  
 NUMBER OF VOTES NOT RECEIVED: **4**  
 NUMBER OF INELIGIBLE JURISDICTIONS: **0**  
**RESULT: PASSED**

**ALTERNATIVE EFFECTIVE DATE:**

NUMBER OF "YES" VOTES RECEIVED: **49**  
 NUMBER OF "NO" VOTES RECEIVED: **5**  
 NUMBER OF VOTES NOT RECEIVED: **4**  
 NUMBER OF INELIGIBLE JURISDICTIONS: **0**  
**RESULT: PASSED**

**Ballot Intent:** The intent of this ballot is to update the annual report and clarify language on two existing annual report questions, and to streamline all jurisdictional reports and informational databases into one cohesive report. Upon passage of this ballot all audit and general report information and biodiesel and exemption information will be merged into the annual report. This one cohesive report will be required to be updated annually by March 1.

**FTPBP #1-2019**  
**First Comment Period Ending May 22, 2019**

Support: 21  
Oppose: 2  
Undecided: 1

**ALABAMA**

Support

Support one report with all information. It would be nice if the requested information could be amended, when necessary, without a ballot.

**GEORGIA**

Support

**IDAHO**

Support

**ILLINOIS**

Support

**KANSAS**

Support

**MARYLAND**

Support

**MICHIGAN**

Support

**MINNESOTA**

Support

**MISSOURI**

Support

**MONTANA**

Support

**NEBRASKA**

Support

Nebraska has no particular problems/issues with the ballot, but does offer the following comments to the APC for their consideration.

- Correct the "Sections to be Amended" portion of the ballot. It currently states that the ballot is amending the Articles of Agreement but the ballot is actually proposing amendments to the Procedures Manual.
- Under .300 General , .055 - Remove the reference to audit payments and, if needed, ask the electronic audit payments question under .400 Audit.
- Under .400 Audit .020 and .055 - Consider moving both of these to .300 General as they are not specific to Audit.

**FTPBP #1-2019**  
**First Comment Period Ending May 22, 2019**

- Under .400 Audit - Consider capturing information related to Inadequate Audits. If this information is going to be requested by the PCRC, it would make sense to ask for numbers on the Annual Report.

Regarding the question of how to make changes to the annual report requirements without a ballot we looked at what IRP does. In IRP, The Plan only states that each jur. shall submit the annual report by March 1 and defers the information required to an Appendix which can be amended without ballot. (I am told that the information in the appendix must be a requirement of The Plan.) However, the current appendix only asks for 12 pieces of information while this ballot as written asks for 27 (i think).

**NEW BRUNSWICK**

Oppose

New Brunswick agrees that information sharing amongst the jurisdictions is of great importance and that the majority of the information identified in the ballot would be beneficial from a reference perspective. However, we feel that embedding additional specific questions within the mandatory annual report may present a problem on a go forward basis. As other jurisdictions have mentioned, each time more information is sought or perhaps no longer required, a ballot would be needed in order to make these modifications to the agreement.

**NEW MEXICO**

Support

**NORTH CAROLINA**

Support

**NOVA SCOTIA**

Support

**ONTARIO**

Support

Ontario supports the ballot proposal in general with a few comments:

**300**

.005 Jurisdictions FEIN:

This is a US identification number. It is not applicable to Canadian jurisdictions and Canadian members won't be able to provide this information in the annual reporting. What is the purpose/intended use of this information by IFTA?

**400**

.020 and .025 (any other motor carrier fuel tax or mileage tax licensing)

Please clarify the purpose and intended use of the information requested? Would a federal tax be applicable under .020?

.055 Service Stations located on Indian Reservations

Ontario will not be able to comply with this requirement. We don't have the information required. In addition, please change all "state tax" to "jurisdictional tax" as the IFTA members include both American and Canadian Jurisdictions.

**FTPBP #1-2019**  
**First Comment Period Ending May 22, 2019**

**PRINCE EDWARD ISLAND**

Support

The wording in .400 .055 could be changed from "... not collecting state fuel tax." to "... not collecting state/provincial fuel tax.", or "... not collecting jurisdictional fuel tax."

**QUEBEC**

Undecided

Quebec agrees on merging all reports into one annual report. We have same questions as our colleague in Ontario:

**300**

.005 Jurisdictions FEIN:

This is a US identification number. It is not applicable to Canadian jurisdictions and Canadian members won't be able to provide this information in the annual reporting. What is the purpose/intended use of this information by IFTA?

**400**

.020 and .025 (any other motor carrier fuel tax or mileage tax licensing)

Please clarify the purpose and intended use of the information requested?

.055 Service Stations located on Indian Reservations

Quebec will not be able to comply with this requirement.

**RHODE ISLAND**

Oppose

**UTAH**

Support

Utah routinely updates the exemptions database with the annual report each year anyway. This could be a good thing as it can be frustrating when we don't have a clear answer on another jurisdiction's fuel or distance exemptions.

**VIRGINIA**

Support

We support a single report, and agree with Alabama that ideally a ballot should not be required to change the information to be reported.

**WASHINGTON**

Support

**WEST VIRGINIA**

Support

WV has no opposition to consolidating into one report.

**FTPBP #1-2019**  
**First Comment Period Ending May 22, 2019**

**WISCONSIN**

Support

Wisconsin supports regardless but has interest in following changes:

**Removal of:**

.400 Required Information - Audit

.060 What is your official source of mileage (distance) used to conduct audits?

*REASONING: Against general jurisdictional policy to publicly support a specific vendor.*

.055 Identify the service stations located on Indian Reservations in your jurisdiction that are not collecting state fuel tax.

*REASONING: Unsure we could provide this information.*

**Addition of:**

.400 Required Information - Audit

.006 Total auditor hours

*REASONING: We believe this would benefit jurisdictional knowledge of best practices (efficiency) with respect to audit processing when looking at accounts audited and total hours expended.*

**FTPBP #1-2019**  
**Second Comment Period Ending November 4, 2019**

Support: 25  
Oppose: 1  
Undecided: 0

**ALABAMA**

Support

Alabama supports proposed procedures to require jurisdictions to update their information

**BRITISH COLUMBIA**

Support

**IDAHO**

Support

**KANSAS**

Support

**KENTUCKY**

Support

**LOUISIANA**

Support

Agree with North Carolina's comments. Also, .300 additions ask a question using "does your jurisdiction" language, which does not conform to the presentation of the items previously listed. Should they be restated so that they are not questions? (Ex: whether an online tax return filing program is offered and if so, whether it is optional or mandatory)

**MANITOBA**

Support

**MARYLAND**

Support

**MICHIGAN**

Support

**MONTANA**

Support

**NEVADA**

Support

**NEW BRUNSWICK**

Support

**FTPBP #1-2019**  
**Second Comment Period Ending November 4, 2019**

**NORTH CAROLINA**

Support

NC supports this ballot but offers the following commentary:

P1110.300.035 to P1110.300.0100- The focus switches from hard data points to inquiry based data. Will this require rewording of P1110.100?

P1110.100 requires that the annual report "consisting of the required information listed in .300-.600 below"...

Information under .5400 and .600 requires action- a jurisdiction must "confirm" or "update" - the purpose of this section is to command and not to report

It could be clarified that a statement is to be provided in the report affirming that the action was taken as required by .5400

**NORTH DAKOTA**

Support

**NOVA SCOTIA**

Support

**ONTARIO**

Support

**PRINCE EDWARD ISLAND**

Support

**QUEBEC**

Support

**RHODE ISLAND**

Oppose

**SASKATCHEWAN**

Support

**SOUTH DAKOTA**

Support

**TENNESSEE**

Support

**VIRGINIA**

Support

**WEST VIRGINIA**

Support

**FTPBP #1-2019**  
**Second Comment Period Ending November 4, 2019**

**WISCONSIN**  
Support

**WYOMING**  
Support