

FOR VOTE BY DECEMBER 13, 2007

IFTA FULL TRACK FINAL BALLOT PROPOSAL #1-2007

Sponsor

IFTA, Inc. Law Enforcement Committee

Date Submitted

March 23, 2007

Proposed Effective Date

January 1, 2008

Manual Sections to be Added

Articles of Agreement R160 Uniformity of Licensing Enforcement

Subject

Uniformity in Enforcement Practices

History/Digest

The law enforcement committee recognizes the lack of uniformity in policies, practices, and legislation affecting roadside enforcement activities among member jurisdictions. The committee recognizes and supports the value of consistent and uniform enforcement to facilitate voluntary compliance with the IFTA agreement.

Intent

The intent of this addition to the Articles of Agreement is to establish uniform enforcement of IFTA licensing violations among member jurisdictions and support jurisdictional legislative changes and practices required to obtain uniformity. Please note that uniform enforcement practices will be established through the ballot process identifying enforcement activities subject to this provision.

Interlining Indicates Deletion; Underlining Indicates Addition

1 **ARTICLE I**

2

3 **R100 AGREEMENT PRINCIPLE**

4

5 ***[SECTIONS R110 THROUGH R150 REMAIN UNCHANGED.]***

6

7 **R160 UNIFORMITY OF LICENSING ENFORCEMENT**

8

9 It is the purpose of this agreement to support uniform roadside enforcement of IFTA
10 licensing violations and to establish uniform enforcement practices through the ballot
11 process. Enforcement practices must be approved by balloting and upon ratification
12 become a recommended enforcement standard recognized by the member jurisdictions.
13 Implementation of the enforcement standards established may not be mandated or
14 otherwise required

15

NO REVISIONS FOLLOWING THE SECOND COMMENT PERIOD

**IFTA FULL TRACK FINAL BALLOT PROPOSAL 1-2007
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 |
| IOWA | | 1 | | 1 |
| KANSAS | | 1 | | 1 |
| KENTUCKY | 1 | | 1 | |
| LOUISIANA | | | | |
| MAINE | 1 | | 1 | |
| MANITOBA | 1 | | 1 | |
| MARYLAND | 1 | | 1 | |
| MASSACHUSETTS | 1 | | 1 | |
| 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 | |
| OREGON | | 1 | | 1 |
| PENNSYLVANIA | | 1 | | 1 |
| PRINCE EDWARD ISLAND | | 1 | | 1 |
| QUEBEC | 1 | | 1 | |
| RHODE ISLAND | | 1 | | 1 |
| SASKATCHEWAN | 1 | | 1 | |

**IFTA FULL TRACK FINAL BALLOT PROPOSAL 1-2007
VOTING RESULTS**

| JURISDICTION | LANGUAGE | | EFFECTIVE DATE | |
|-------------------|-----------|-----------|----------------|-----------|
| | YES | NO | YES | NO |
| SOUTH CAROLINA | 1 | | 1 | |
| SOUTH DAKOTA | 1 | | 1 | |
| TENNESSEE | | 1 | | 1 |
| TEXAS | 1 | | 1 | |
| UTAH | | 1 | | 1 |
| VERMONT | | 1 | 1 | |
| VIRGINIA | 1 | | 1 | |
| WASHINGTON | | | | |
| WEST VIRGINIA | | 1 | | 1 |
| WISCONSIN | 1 | | 1 | |
| WYOMING | | 1 | | 1 |
| TOTALS | 32 | 24 | 32 | 24 |

Bold font in the voting total columns 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: January 1, 2008

LANGUAGE:

NUMBER OF "YES" VOTES RECEIVED: **32**

NUMBER OF "NO" VOTES RECEIVED: **24**

NUMBER OF VOTES NOT RECEIVED: **2**

RESULT: FAILED

ALTERNATIVE EFFECTIVE DATE:

NUMBER OF "YES" VOTES RECEIVED: **32**

NUMBER OF "NO" VOTES RECEIVED: **24**

NUMBER OF VOTES NOT RECEIVED: **2**

RESULT: FAILED

Ballot Intent:

The intent of this addition to the Articles of Agreement is to establish uniform enforcement of IFTA licensing violations among member jurisdictions and support jurisdictional legislative changes and practices required to obtain uniformity. Please note that uniform enforcement practices will be established through the ballot process identifying enforcement activities subject to this provision.

FOR VOTE BY DECEMBER 13, 2007

IFTA FULL TRACK FINAL BALLOT PROPOSAL #2-2007

Sponsor

IFTA, Inc. Board of Trustees
IFTA, Inc. Program Compliance Review Committee
Jurisdiction of Kentucky
Jurisdiction of Illinois

Date Submitted

March 22, 2007

Proposed Effective Date

Upon Passage

Manual Sections to be Amended

(January 1996 Version, Effective July 1, 1998, as revised)

IFTA Articles of Agreement

R1500 Membership

R1555 Compliance Matters

Subject

Disputes arising from certain findings of non-compliance in program compliance reviews.

History/Digest

At the Third Quarter 2003 meeting of the IFTA, Inc. Board of Trustees, the Board reviewed a report from the Program Compliance Review Committee and a subcommittee of the Attorneys' Section, which was formed to review the dispute resolution process. These groups offered a proposal, which would allow the Program Compliance Review Committee to initiate a dispute against a jurisdiction that remains out of compliance with the IFTA following a Program Compliance Review and Reassessment. The Board agreed with this concept and asked the committees to continue their work toward accomplishing this goal.

During the remainder of 2003 and the first six months of 2004, the committees worked and recommended changes to the Program Compliance Review Guide and the Dispute Resolution Process. It was recommended that a Program Compliance Enforcement Process be added to the Dispute Resolution Process.

This idea was presented to the member jurisdictions at the 2004 Annual Business Meeting. Some concern was expressed regarding whether or not standards should be established to determine when the Program Compliance Review Committee could bring a dispute action against a jurisdiction. The Board ultimately determined that rather than attempting to set standards, it would be more appropriate to review the IFTA Governing Documents to determine whether there were provisions that should be changed that affected jurisdiction compliance before the Dispute Resolution Process was amended. The Board formed the Compliance Review Requirements Committee to conduct this review. Upon receipt of the report of this committee, the Board formed the Compliance Review Ballots Development Committee. This committee reviewed the report and also reviewed the documents. As a result, the committee recommended several ballot proposals to the Board. Several of these ballots were proposed in 2006. Ballots 1-2006, 2-2006, 4-2006, 5-2006, 6-2006, 8-2006 and 9-2006 were passed by the membership.

FTFBP 12-2006 was proposed which would have allowed the PCRC to bring a non-compliant jurisdiction to the Dispute Resolution Committee. The ballot narrowly failed.

Subsequently, the Board of Trustees polled the jurisdictions who voted against FTFBP 12-2006. While some jurisdictions had philosophical issues with allowing a committee to bring disputes, other jurisdictions believed that the PCRC's authority should be limited only to those non-complaint issues which affect the timely and correct transmittal of fuel tax revenue between jurisdictions. The Board identified those sections the Board believed met these criteria; excluding those sections for which there have been no non-compliant findings.

At the 2007 Annual Business Meeting membership raised concerns as to what point could the Program Compliance Review Committee bring a compliance matter to dispute. After discussions it was suggested that the ballot language be changed to reflect that a compliance matter could only be brought to dispute at the completion of the entire process outlined in the PCR guide (including the reassessment and follow up process) and upon the issuance of a Final Determination Finding of Non-Compliance.

Intent

The intent of this ballot is to amend the IFTA Articles of Agreement to allow the Program Compliance Review Committee to initiate a compliance matter under R1555 against a jurisdiction that remains out of compliance with the IFTA following a Program Compliance Review and Reassessment.

The Committee's authority to bring disputes would be limited to those sections of the Agreement, the Procedures Manual, and the Audit Manual which clearly affect the timely and correct collection and distribution of motor carrier fuel taxes between jurisdictions, and only after the issuance of a Final Determination Finding of Non-Compliance.

Interlining Indicates Deletion; Underlining Indicates Addition

ARTICLES OF AGREEMENT

R1500 MEMBERSHIP

[SECTIONS R1505 THROUGH R1550 REMAIN UNCHANGED.]

R1555 COMPLIANCE MATTERS

.100 Dispute Resolution Process

Disputes concerning issues of compliance with the International Fuel Tax Agreement may be resolved pursuant to the IFTA Dispute Resolution Process. The IFTA Dispute Resolution Process may be utilized to resolve only:

.005 Compliance disputes between member jurisdictions; ~~and~~

.010 Compliance disputes between member jurisdictions and IFTA licensees in those matters where no administrative remedy to the IFTA licensee is available within the member jurisdiction involved in the dispute. Compliance disputes subject to this section shall not include disputes between member jurisdictions and IFTA licensees over matters of substantive jurisdiction law, including but not limited to, laws governing the imposition, assessment, and collection of jurisdiction motor fuel use taxes collected pursuant to the International Fuel Tax Agreement; and

.015 Those compliance matters where the follow-up and reassessment process has been completed and a Final Determination Finding of Non-compliance has been issued by the Program Compliance Review Committee, relative to sections R970, R1210, R1230, R1260, R1270, P1040, A310, A320, and A690.

[SUBSECTION R1555.200 REMAINS UNCHANGED.]

NO REVISIONS FOLLOWING THE SECOND COMMENT PERIOD

**IFTA FULL TRACK FINAL BALLOT PROPOSAL 2-2007
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 | | | | |
| GEORGIA | | 1 | | 1 |
| IDAHO | | 1 | | 1 |
| ILLINOIS | 1 | | 1 | |
| INDIANA | 1 | | 1 | |
| IOWA | 1 | | 1 | |
| KANSAS | | 1 | | 1 |
| KENTUCKY | 1 | | 1 | |
| LOUISIANA | 1 | | 1 | |
| MAINE | 1 | | 1 | |
| MANITOBA | 1 | | 1 | |
| MARYLAND | 1 | | 1 | |
| MASSACHUSETTS | 1 | | 1 | |
| 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 |
| OREGON | | 1 | | 1 |
| PENNSYLVANIA | | 1 | | 1 |
| PRINCE EDWARD ISLAND | 1 | | 1 | |
| QUEBEC | 1 | | 1 | |
| RHODE ISLAND | | 1 | | 1 |
| SASKATCHEWAN | 1 | | 1 | |

**IFTA FULL TRACK FINAL BALLOT PROPOSAL 2-2007
VOTING RESULTS**

| JURISDICTION | LANGUAGE | | EFFECTIVE DATE | |
|-------------------|-----------|-----------|----------------|-----------|
| | YES | NO | YES | NO |
| SOUTH CAROLINA | 1 | | 1 | |
| SOUTH DAKOTA | 1 | | 1 | |
| TENNESSEE | 1 | | 1 | |
| TEXAS | 1 | | 1 | |
| UTAH | 1 | | 1 | |
| VERMONT | 1 | | 1 | |
| VIRGINIA | 1 | | 1 | |
| WASHINGTON | | | | |
| WEST VIRGINIA | | 1 | | 1 |
| WISCONSIN | 1 | | 1 | |
| WYOMING | 1 | | 1 | |
| TOTALS | 40 | 16 | 40 | 16 |

Bold font in the voting total columns 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: UPON PASSAGE

LANGUAGE:

NUMBER OF "YES" VOTES RECEIVED: **40**

NUMBER OF "NO" VOTES RECEIVED: **16**

NUMBER OF VOTES NOT RECEIVED: **2**

RESULT: FAILED

ALTERNATIVE EFFECTIVE DATE:

NUMBER OF "YES" VOTES RECEIVED: **40**

NUMBER OF "NO" VOTES RECEIVED: **16**

NUMBER OF VOTES NOT RECEIVED: **2**

RESULT: FAILED

Ballot Intent:

The intent of this ballot is to amend the IFTA Articles of Agreement to allow the Program Compliance Review Committee to initiate a compliance matter under R1555 against a jurisdiction that remains out of compliance with the IFTA following a Program Compliance Review and Reassessment.

The Committee's authority to bring disputes would be limited to those sections of the Agreement, the Procedures Manual, and the Audit Manual which clearly affect the timely and correct collection and distribution of motor carrier fuel taxes between jurisdictions, and only after the issuance of a Final Determination Finding of Non-Compliance.

**WITHDRAWN BY SPONSOR FOLLOWING
THE SECOND COMMENT PERIOD**

**IFTA FULL TRACK PRELIMINARY BALLOT PROPOSAL
#3-2007**

Sponsor

Nebraska Department of Motor Vehicles

Date Submitted

March 23, 2007

Proposed Effective Date

January 1, 2009

Manual Sections to be Amended (January 1996 Version, Effective July 1, 1998, as revised)

IFTA Procedures Manual P100 License Application Content

Subject

Adding US DOT number to the IFTA application.

History/Digest

A number of jurisdictions are already engaged or have plans to implement CVISN initiatives within their respective jurisdictions. At a recent meeting of CVISN jurisdictions, software developers, and FMCSA representatives it was suggested that by adding the US DOT number to the IFTA demographic data, CVISN efforts to tie IFTA data with IRP data and safety data could be streamlined.

Intent

In an effort to assist CVISN jurisdictions Nebraska is offering this ballot to add the US DOT number to the IFTA application.

Interlining Indicates Deletion; Underlining Indicates Addition

1 **P100 LICENSE APPLICATION CONTENT**
2

3 The application for an IFTA fuel tax license shall be in a uniform format and shall contain, but not be
4 limited to, the following information:
5

6 P105 The account identification number specified in IFTA Procedures Manual Section P200;
7

8 P110 Name of owner, partners or corporation;
9

10 P115 Legal business name (if different from the name given above);
11

12 P120 Physical location of the business;
13

14 P125 Mailing address of the business;
15

16 *P130 Signature or electronic submission compliant with R940.400 and P160 and date;
17

18 P135 Number of IFTA decals required by licensee;
19

20 P140 Application fee (if applicable);
21

22 P145 Decal fee (if applicable);
23

24 P150 The US DOT number assigned to the applicant by the US Department of Transportation (if the
25 applicant is required to obtain a US DOT number.)
26

27 P155 Statement of existence of bulk storage in all member jurisdictions;
28

29 *P160 Certification:
30

31 Applicant agrees to comply with tax reporting, payment, recordkeeping, and license display requirements
32 as specified in the International Fuel Tax Agreement. The applicant further agrees that base jurisdiction
33 may withhold any refunds due if applicant is delinquent on payment of fuel taxes due any member
34 jurisdiction. Failure to comply with these provisions shall be grounds for revocation of license in all
35 member jurisdictions; and A statement to the effect that the applicant certifies with his or her signature or
36 electronic submission as deemed acceptable by the base jurisdiction that, to the best of his or her
37 knowledge, the information is true, accurate, and complete and any falsification subjects him or her to
38 appropriate civil and/or criminal sanction of the base jurisdiction. (e.g., perjury)
39

NO REVISIONS FOLLOWING THE ANNUAL BUSINESS MEETING

FOR VOTE BY DECEMBER 13, 2007

IFTA FULL TRACK FINAL BALLOT PROPOSAL #4-2007

Sponsor

Jurisdiction of Alabama

Date Submitted

March 23, 2007

Proposed Effective Date

Upon Passage

Manual Sections to be Amended

(January 1996 Version, Effective July 1, 1998, as revised)

IFTA Audit Manual, Sections

A300 IFTA AUDITING STANDARDS
A310 NUMBER OF AUDITS
A500 GENERAL GUIDELINES
A520 STANDARD APPROACH

Subject

Multiple audit count in relationship to registration years and fuel type audited.

History/Digest

One of the problems of any jurisdiction is its ability to devote the time and resources to conduct the number of audits needed to meet its yearly 3% audit requirement. Each year, jurisdictions are cited for non-compliance for not making their 3% audit requirement. In the past, ballots allowing multiple credits based on distance or formulas have failed.

Intent

The intent of this proposal is to allow multiple IFTA counts for each registration year audited, similar to the way the International Registration Plan (IRP) audits are counted. This proposal would also allow multiple IFTA audit counts for each fuel type audited.

Interlining Indicates Deletion; Underlining Indicates Addition

1 **AUDIT MANUAL**

2
3 **A300 IFTA AUDITING STANDARDS**

4
5 ***A310 NUMBER OF AUDITS**

6
7 ***[AN AMENDMENT TO A310 IS ALSO BEING PROPOSED IN BALLOT #5-2007]***

8
9 Base jurisdictions will be held accountable for audits and will be required to complete audits of an average
10 of 3 percent per year of the number of IFTA accounts required to be reported by that jurisdiction on the
11 annual reports filed pursuant to the IFTA Procedures Manual, Section P1110.300.005 excluding new
12 licensees, for each year of the program compliance review period, other than the jurisdiction's IFTA
13 implementation year. Such audits shall cover at least one registration year. This does not preclude audits
14 of individual licensees several times during the program compliance review period. However, audits for a
15 licensee selected that cover multiple registration years, fuel types, or both shall be counted as ~~one~~ multiple
16 audits for program compliance review purposes.

17
18 ***[SECTION A320 REMAINS UNCHANGED.]***

19
20 **A500 GENERAL GUIDELINES**

21 ***A520 STANDARD APPROACH**

22
23 Audit emphasis should be placed on evaluation of the licensee's distance accounting system, as distance
24 allocation by jurisdiction is the basis for determining the licensee's fuel consumption and tax obligation for
25 each jurisdiction. It is suggested, but not required, that fleet miles/kilometers be verified to source
26 documentation for at least three representative ~~quarters~~ months for each registration year and fuel type
27 audited. The auditor shall also verify that the total miles/kilometers have been properly distributed to the
28 various jurisdictions.

29
30 To determine the licensee's distance accounting system properly accumulates all distance generated by
31 units identified to the licensee's operation, not less than three representative months for each registration
32 year and fuel type audited should be selected with respect to computations of jurisdiction distance via
33 routes traveled and to assure that all miles/kilometers are reported into the system. In the event that an
34 auditor is unable to determine any reasonable method to assign or allocate unreported miles/kilometers,
35 such miles/kilometers shall be assigned to all jurisdictions on the basis of each jurisdiction's audited
36 percentage of total distance. Any adjustment to total fleet miles/kilometers per liter of individual
37 jurisdictions will require recomputation of the licensee's miles per gallon/kilometers per liter and,
38 consequently, the fuel tax obligation to various jurisdictions.

39
40 ***[SECTIONS A510, A530, A540 AND A550 REMAIN UNCHANGED.]***

41
42

NO REVISIONS FOLLOWING THE SECOND COMMENT PERIOD

**IFTA FULL TRACK FINAL BALLOT PROPOSAL 4-2007
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 | |
| IOWA | 1 | | 1 | |
| KANSAS | 1 | | 1 | |
| KENTUCKY | | 1 | | 1 |
| LOUISIANA | 1 | | 1 | |
| MAINE | 1 | | 1 | |
| MANITOBA | | 1 | | 1 |
| MARYLAND | | 1 | | 1 |
| MASSACHUSETTS | 1 | | 1 | |
| MICHIGAN | | | | |
| 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 |
| OREGON | 1 | | 1 | |
| PENNSYLVANIA | | 1 | | 1 |
| PRINCE EDWARD ISLAND | 1 | | 1 | |
| QUEBEC | 1 | | 1 | |
| RHODE ISLAND | | 1 | | 1 |
| SASKATCHEWAN | 1 | | 1 | |

**IFTA FULL TRACK FINAL BALLOT PROPOSAL 4-2007
VOTING RESULTS**

| JURISDICTION | LANGUAGE | | EFFECTIVE DATE | |
|-------------------|-----------|-----------|----------------|-----------|
| | YES | NO | YES | NO |
| SOUTH CAROLINA | 1 | | 1 | |
| SOUTH DAKOTA | | 1 | | 1 |
| TENNESSEE | 1 | | 1 | |
| TEXAS | 1 | | 1 | |
| UTAH | 1 | | 1 | |
| VERMONT | 1 | | 1 | |
| VIRGINIA | | 1 | 1 | |
| WASHINGTON | | | | |
| WEST VIRGINIA | 1 | | 1 | |
| WISCONSIN | 1 | | 1 | |
| WYOMING | 1 | | 1 | |
| TOTALS | 36 | 20 | 36 | 20 |

Bold font in the voting total columns 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: UPON PASSAGE

LANGUAGE:

NUMBER OF "YES" VOTES RECEIVED: **36**

NUMBER OF "NO" VOTES RECEIVED: **20**

NUMBER OF VOTES NOT RECEIVED: **2**

RESULT: FAILED

ALTERNATIVE EFFECTIVE DATE:

NUMBER OF "YES" VOTES RECEIVED: **36**

NUMBER OF "NO" VOTES RECEIVED: **20**

NUMBER OF VOTES NOT RECEIVED: **2**

RESULT: FAILED

Ballot Intent:

The intent of this proposal is to allow multiple IFTA counts for each registration year audited, similar to the way the International Registration Plan (IRP) audits are counted. This proposal would also allow multiple IFTA audit counts for each fuel type audited.

FOR VOTE BY DECEMBER 13, 2007

IFTA FULL TRACK FINAL BALLOT PROPOSAL #5-2007

Sponsor

Jurisdiction of Alabama

Date Submitted

March 23, 2007

Proposed Effective Date

Upon Passage

Manual Sections to be Added

IFTA Audit Manual A300 IFTA AUDITING STANDARDS
 A310 NUMBER OF AUDITS
 A310.100 MULTIPLE AUDIT COUNT

Subject

Multiple audit count in relationship to carrier size.

History/Digest

One of the problems of any jurisdiction is its ability to devote the time and resources needed to conduct audits of its high distance carriers. Consequently, jurisdictions tend to shy away from audits of the largest carriers. In the past, ballots have attempted to resolve this problem but have failed for various reasons.

Intent

The intent of this proposal is to give jurisdictions credit for five (5) IFTA audits for auditing carriers at the top one percent of its high distance strata.

Interlining Indicates Deletion; Underlining Indicates Addition

1 **A300 IFTA AUDITING STANDARDS**

2

3 ***A310 NUMBER OF AUDITS**

4

5 ***[AN AMENDMENT TO A310 IS ALSO BEING PROPOSED IN BALLOT #4-2007]***

6

7 **.100 Multiple Audit Count**

8

9 Base jurisdictions shall receive five (5) audit credits for auditing licensees that are included in the
10 top one (1) percent of high distance accounts identified under section A320.100. All member
11 jurisdictions participating in the audit shall receive equal audit credit in accordance with R1370.

12

13 ***[SECTION A320 REMAINS UNCHANGED.]***

14

15

NO REVISIONS FOLLOWING THE SECOND COMMENT PERIOD

**IFTA FULL TRACK FINAL BALLOT PROPOSAL 5-2007
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 |
| IOWA | | 1 | | 1 |
| KANSAS | 1 | | 1 | |
| KENTUCKY | 1 | | 1 | |
| LOUISIANA | 1 | | 1 | |
| MAINE | | | | |
| MANITOBA | | 1 | | 1 |
| MARYLAND | | 1 | | 1 |
| MASSACHUSETTS | 1 | | 1 | |
| MICHIGAN | | | | |
| 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 | | | | |
| NORTH DAKOTA | 1 | | | 1 |
| NOVA SCOTIA | 1 | | 1 | |
| OHIO | 1 | | 1 | |
| OKLAHOMA | | 1 | | 1 |
| ONTARIO | 1 | | 1 | |
| OREGON | 1 | | 1 | |
| PENNSYLVANIA | | 1 | | 1 |
| PRINCE EDWARD ISLAND | | 1 | | 1 |
| QUEBEC | 1 | | 1 | |
| RHODE ISLAND | | 1 | | 1 |
| SASKATCHEWAN | 1 | | 1 | |

**IFTA FULL TRACK FINAL BALLOT PROPOSAL 5-2007
VOTING RESULTS**

| JURISDICTION | LANGUAGE | | EFFECTIVE DATE | |
|-------------------|-----------|-----------|----------------|-----------|
| | YES | NO | YES | NO |
| SOUTH CAROLINA | 1 | | 1 | |
| SOUTH DAKOTA | | 1 | | 1 |
| TENNESSEE | 1 | | 1 | |
| TEXAS | | 1 | | 1 |
| UTAH | 1 | | 1 | |
| VERMONT | 1 | | 1 | |
| VIRGINIA | | 1 | 1 | |
| WASHINGTON | | | | |
| WEST VIRGINIA | 1 | | 1 | |
| WISCONSIN | 1 | | 1 | |
| WYOMING | 1 | | 1 | |
| TOTALS | 34 | 20 | 35 | 19 |

Bold font in the voting total columns 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: UPON PASSAGE

LANGUAGE:

NUMBER OF "YES" VOTES RECEIVED: **34**

NUMBER OF "NO" VOTES RECEIVED: **20**

NUMBER OF VOTES NOT RECEIVED: **4**

RESULT: FAILED

ALTERNATIVE EFFECTIVE DATE:

NUMBER OF "YES" VOTES RECEIVED: **35**

NUMBER OF "NO" VOTES RECEIVED: **19**

NUMBER OF VOTES NOT RECEIVED: **4**

RESULT: FAILED

Ballot Intent:

The intent of this proposal is to give jurisdictions credit for five (5) IFTA audits for auditing carriers at the top one percent of its high distance strata.

FOR VOTE BY NOVEMBER 13, 2007

IFTA SHORT TRACK FINAL BALLOT PROPOSAL #6-2007

Sponsor

Jurisdiction of Kansas

Date Submitted

April 25, 2007

Proposed Effective Date

January 1, 2008

Manual Sections to be amended

IFTA Articles of Agreement

*R345 License Renewal

Subject

Carriers reporting zero miles or base jurisdiction distance only consecutively for three (3) quarters or more.

History/Digest

Many jurisdictions have IFTA licensed carriers that only travel and report intra-state (province) distance for their base jurisdiction on their quarterly returns. Licensees that do not travel outside their base jurisdiction or do not intend to travel outside their jurisdiction cause the number of IFTA licensees (3%), that should be audited in any given year to be inflated. The administrative burden also increases requiring additional time and effort to process quarterly returns in a timely manner.

Intent

The intent of this ballot proposal is to add new wording to R345.300 of the IFTA Articles of Agreement that states a base jurisdiction has the right to deny renewal of a carrier's IFTA license for filing zero or base jurisdiction distance only for three (3) consecutive quarters or more. This language would allow the base jurisdiction to decide how many additional quarters they will allow the carrier to be licensed without having any out of jurisdiction distance to report, as well as what requirements they will have to reissue the IFTA license in the future. In addition, the language will encourage IFTA-licensed carriers to amend returns to reflect all distance traveled in other jurisdictions which may otherwise remain unreported.

Interlining Indicates Deletion; Underlining Indicates Addition

1 ARTICLES OF AGREEMENT
2 ARTICLE III
3 APPLICATION AND RENEWAL

4

5 ***[SUBSECTIONS *R345.100 and *R345.200 REMAIN UNCHANGED.]***

6

7 *R345 License Renewal

8

9 .300 Jurisdictions have the right to cancel, or deny renewal of an IFTA license to a carrier that
10 does not leave the confines of the borders of the base jurisdiction and reports zero or
11 base jurisdiction distance only for three (3) or more consecutive quarters. The base
12 jurisdiction has the right to require proof of out of jurisdiction travel prior to allowing the
13 carrier to get licensed again under the IFTA agreement. Proof may be in the manner of
14 out of jurisdiction fuel permits purchased and/or amended IFTA returns showing actual
15 distance traveled during a quarter already filed or for those reasons the base jurisdiction
16 deems necessary to reissue the license including but not limited to the list included in
17 R345.100.

18

19

REVISIONS FOLLOWING THE SECOND COMMENT PERIOD

•

**IFTA SHORT TRACK FINAL BALLOT PROPOSAL 6-2007
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 | | | | |
| GEORGIA | 1 | | 1 | |
| IDAHO | 1 | | 1 | |
| ILLINOIS | 1 | | 1 | |
| INDIANA | 1 | | 1 | |
| IOWA | 1 | | 1 | |
| KANSAS | 1 | | 1 | |
| KENTUCKY | 1 | | 1 | |
| LOUISIANA | | | | |
| MAINE | 1 | | 1 | |
| MANITOBA | 1 | | 1 | |
| MARYLAND | 1 | | 1 | |
| MASSACHUSETTS | 1 | | 1 | |
| MICHIGAN | 1 | | 1 | |
| MINNESOTA | 1 | | 1 | |
| MISSISSIPPI | 1 | | 1 | |
| MISSOURI | | | | |
| MONTANA | 1 | | 1 | |
| NEBRASKA | 1 | | 1 | |
| NEVADA | 1 | | 1 | |
| NEW BRUNSWICK | 1 | | 1 | |
| NEW HAMPSHIRE | 1 | | 1 | |
| NEW JERSEY | 1 | | 1 | |
| NEW MEXICO | | | | |
| 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 | |
| OREGON | | 1 | | 1 |
| PENNSYLVANIA | 1 | | 1 | |
| PRINCE EDWARD ISLAND | | | | |
| QUEBEC | 1 | | 1 | |
| RHODE ISLAND | 1 | | 1 | |
| SASKATCHEWAN | 1 | | 1 | |

**IFTA SHORT TRACK FINAL BALLOT PROPOSAL 6-2007
VOTING RESULTS**

| JURISDICTION | LANGUAGE | | EFFECTIVE DATE | |
|----------------|-----------|----------|----------------|----------|
| | YES | NO | YES | NO |
| SOUTH CAROLINA | 1 | | 1 | |
| SOUTH DAKOTA | 1 | | 1 | |
| TENNESSEE | 1 | | 1 | |
| TEXAS | 1 | | 1 | |
| UTAH | 1 | | 1 | |
| VERMONT | | | | |
| VIRGINIA | 1 | | 1 | |
| WASHINGTON | 1 | | 1 | |
| WEST VIRGINIA | 1 | | 1 | |
| WISCONSIN | 1 | | 1 | |
| WYOMING | | | | |
| TOTALS | 50 | 1 | 50 | 1 |

Bold font in the voting total columns 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: January 1, 2008

LANGUAGE:

NUMBER OF "YES" VOTES RECEIVED: **50**

NUMBER OF "NO" VOTES RECEIVED: **1**

NUMBER OF VOTES NOT RECEIVED: **7**

RESULT: PASSED

ALTERNATIVE EFFECTIVE DATE:

NUMBER OF "YES" VOTES RECEIVED: **50**

NUMBER OF "NO" VOTES RECEIVED: **1**

NUMBER OF VOTES NOT RECEIVED: **7**

RESULT: PASSED

Ballot Intent:

The intent of this ballot proposal is to add new wording to R345.300 of the IFTA Articles of Agreement that states a base jurisdiction has the right to deny renewal of a carrier's IFTA license for filing zero or base jurisdiction distance only for three (3) consecutive quarters or more. This language would allow the base jurisdiction to decide how many additional quarters they will allow the carrier to be licensed without having any out of jurisdiction distance to report, as well as what requirements they will have to reissue the IFTA license in the future. In addition, the language will encourage IFTA-licensed carriers to amend returns to reflect all distance traveled in other jurisdictions which may otherwise remain unreported.

**DID NOT RECEIVE SUFFICIENT NUMBER OF VOTES AT THE
2007 ANNUAL BUSINESS MEETING TO CONTINUE**

**IFTA SHORT TRACK PRELIMINARY BALLOT PROPOSAL
#7-2007**

Sponsor

Jurisdiction of Missouri

Date Submitted

May 9, 2007

Proposed Effective Date

January 1, 2008

Manual Sections to be Amended

(January 1996 Version, Effective July 1, 1998, as revised)

IFTA Articles of Agreement

Article II

DEFINITIONS

Section R245

Qualified Motor Vehicle

Section R247

Historic Vehicle

Subject

Historic Vehicles

History/Digest

Currently, a Qualified Motor Vehicle under IFTA means a motor vehicle used, designed or maintained for transportation of persons or property. Missouri recognizes that vehicles displaying historic plates are not used, designed or maintained for commercial transportation of people or property, are only intended for personal use with limited miles of operation per year and that most jurisdictions have allowed these vehicles to operate in and thru their jurisdiction as an unqualified vehicle.

Intent

To include historic vehicles as an exemption from the definition as a qualified motor vehicle under IFTA.

Interlining Indicates Deletion; Underlining Indicates Addition

1 ARTICLES OF AGREEMENT

2

3 ARTICLE II

4

5 R200 DEFINITIONS

6

7 *R245 Qualified Motor Vehicle means a motor vehicle used, designed, or maintained for transportation of
8 persons or property and:

9

10 .100 Having two axles and a gross vehicle weight or registered gross vehicle weight exceeding
11 26,000 pounds or 11,797 kilograms; or

12

13 .200 Having three or more axles regardless of weight; or

14

15 .300 Is used in combination, when the weight of such combination exceeds 26,000 pounds or
16 11,797 kilograms gross vehicle or registered gross vehicle weight. Qualified Motor Vehicle
17 does not include recreational vehicles or historic vehicles.

18

19 R247 Historic Vehicle means a vehicle whose date of manufacture meets the criteria established by the
20 governing motor vehicle laws of the base jurisdiction for the issuance of Special, Antique,
21 Collector, Historic or Vintage license plates. In order to qualify as a historic vehicle, the vehicle
22 must be registered as Antique, Collector, Historic, or Vintage in the licensee's base jurisdiction
23 and shall not be used in connection with any business endeavor.

24

25

26

FOR VOTE BY NOVEMBER 13, 2007

IFTA SHORT TRACK FINAL BALLOT PROPOSAL #8-2007

Sponsor

Jurisdictions of Iowa

Date Submitted

May 31, 2007

Proposed Effective Date

January 1, 2008

Manual Sections to be Added/Changed

| | | |
|-------------------|------|----------------------|
| Procedures Manual | P700 | Standard Tax Returns |
| | P720 | Required Information |

Subject

Eliminate requirement to indicate a space for total interest on fuel return.

History/Digest

IFTA Procedures Manual requires each jurisdiction to provide specific information on the tax return. The field to total the total interest is not pertinent and does not affect the interest calculations.

Intent

The intent of this amendment is to eliminate the requirement to total the interest as required under the IFTA Procedures Manual. Each jurisdiction has a specific line to calculate the interest. The total tax due for each jurisdiction includes the tax and interest. The total is then added together to come up with the total tax due. Having a total interest due is not necessary as it only applies to each jurisdiction. This would not prevent any jurisdiction that wants to include this total if they wish, but eliminates it as a requirement to have it.

Interlining Indicates Deletion; Underlining Indicates Addition

PROCEDURES MANUAL

1 P700 STANDARD TAX RETURNS

2

3 *[SECTION P710 REMAINS UNCHANGED.]*

4

5 *P720 REQUIRED INFORMATION

6

7 Each jurisdiction shall use a standard tax return that shall contain, but not be limited to,
8 the elements listed below:

9

10 *[SUBSECTIONS P720.050 THROUGH P720.500.050 REMAIN UNCHANGED.]*

11

12 .550 Totals for the columns that are listed under P720.500 with the exception of
13 P720.500.010; and P720.500.045.

14

15 *[SUBSECTIONS P720.600 THROUGH P720.850 REMAIN UNCHANGED.]*

16

17 *[SECTION P730 REMAINS UNCHANGED.]*

18

19

REVISIONS FOLLOWING THE SECOND COMMENT PERIOD

•

**IFTA SHORT TRACK FINAL BALLOT PROPOSAL 8-2007
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 | | | | |
| GEORGIA | 1 | | 1 | |
| IDAHO | 1 | | 1 | |
| ILLINOIS | 1 | | 1 | |
| INDIANA | 1 | | 1 | |
| IOWA | 1 | | 1 | |
| KANSAS | 1 | | 1 | |
| KENTUCKY | 1 | | 1 | |
| LOUISIANA | | | | |
| MAINE | 1 | | 1 | |
| MANITOBA | 1 | | 1 | |
| MARYLAND | 1 | | 1 | |
| MASSACHUSETTS | 1 | | 1 | |
| MICHIGAN | 1 | | 1 | |
| MINNESOTA | 1 | | 1 | |
| MISSISSIPPI | 1 | | 1 | |
| MISSOURI | | | | |
| MONTANA | 1 | | 1 | |
| NEBRASKA | 1 | | 1 | |
| NEVADA | 1 | | 1 | |
| NEW BRUNSWICK | 1 | | 1 | |
| NEW HAMPSHIRE | 1 | | 1 | |
| NEW JERSEY | 1 | | 1 | |
| NEW MEXICO | | | | |
| 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 | |
| OREGON | | 1 | | 1 |
| PENNSYLVANIA | 1 | | 1 | |
| PRINCE EDWARD ISLAND | | | | |
| QUEBEC | 1 | | 1 | |
| RHODE ISLAND | 1 | | 1 | |
| SASKATCHEWAN | 1 | | 1 | |

**IFTA SHORT TRACK FINAL BALLOT PROPOSAL 8-2007
VOTING RESULTS**

| JURISDICTION | LANGUAGE | | EFFECTIVE DATE | |
|----------------|-----------|----------|----------------|----------|
| | YES | NO | YES | NO |
| SOUTH CAROLINA | 1 | | 1 | |
| SOUTH DAKOTA | 1 | | 1 | |
| TENNESSEE | 1 | | 1 | |
| TEXAS | 1 | | 1 | |
| UTAH | 1 | | 1 | |
| VERMONT | | | | |
| VIRGINIA | 1 | | 1 | |
| WASHINGTON | 1 | | 1 | |
| WEST VIRGINIA | 1 | | 1 | |
| WISCONSIN | 1 | | 1 | |
| WYOMING | | | | |
| TOTALS | 50 | 1 | 50 | 1 |

Bold font in the voting total columns 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: January 1, 2008

LANGUAGE:

NUMBER OF "YES" VOTES RECEIVED: **50**

NUMBER OF "NO" VOTES RECEIVED: **1**

NUMBER OF VOTES NOT RECEIVED: **7**

RESULT: PASSED

ALTERNATIVE EFFECTIVE DATE:

NUMBER OF "YES" VOTES RECEIVED: **50**

NUMBER OF "NO" VOTES RECEIVED: **1**

NUMBER OF VOTES NOT RECEIVED: **7**

RESULT: PASSED

Ballot Intent:

The intent of this amendment is to eliminate the requirement to total the interest as required under the IFTA Procedures Manual. Each jurisdiction has a specific line to calculate the interest. The total tax due for each jurisdiction includes the tax and interest. The total is then added together to come up with the total tax due. Having a total interest due is not necessary as it only applies to each jurisdiction. This would not prevent any jurisdiction that wants to include this total if they wish, but eliminates it as a requirement to have it.

DID NOT RECEIVE SUFFICIENT NUMBER OF VOTES AT THE 2007 ANNUAL BUSINESS MEETING TO CONTINUE

IFTA SHORT TRACK PRELIMINARY BALLOT PROPOSAL #9-2007

Sponsor

Jurisdictions of:
Iowa
Indiana
Minnesota
Missouri

Date Submitted

May 31, 2007

Proposed Effective Date

January 1, 2008

Manual Sections to be Amended (January 1996 Version, Effective July 1, 1998, as revised)

IFTA Procedures Manual P200 Account Identification

Subject

Eliminate requirement to show the IFTA Account Identification Number on the IFTA License and the Fuel Tax Return. Allow jurisdictions to use a carrier account number.

History/Digest

IFTA Procedures Manual requires each US jurisdiction to use either the Employer Tax Identification Number or Social Security number as the IFTA Account Identification Number. Under P230 Canadian jurisdictions are exempt from this requirement and allowed to use their own numbering system. The Canadian jurisdictions are concerned about their Tax ID Numbers and Social numbers being accessed by others. In the US, both the Tax Identification Number and the Social Security Number have specific privacy issues as well with regard to identity theft.

Intent

The intent of this amendment is to eliminate the requirement for US jurisdictions to print the Employer Tax Identification Number or Social Security Number when printing an IFTA License and Tax return. The US jurisdictions will continue to collect these numbers, but will not be required to display them on any IFTA License or Fuel Tax Return. The numbers will be available for cross-reference or updates to the Clearinghouse. It is becoming more essential that these numbers remain 'private' and are used only for confirmation. Any US jurisdiction may, in lieu of these numbers, create a carrier identification number that meets the eleven-character requirement defined in the IFTA Procedures Manual P200.

Interlining Indicates Deletion; Underlining Indicates Addition

1 **PROCEDURES MANUAL**

2
3 **P200 ACCOUNT IDENTIFICATION**

4
5 Each jurisdiction shall assign ~~account numbers to its licensees according to a uniform numbering system~~
6 ~~of eleven characters which shall contain as the first two characters the alphabetic designation of the base~~
7 jurisdiction the licensee an account identification number which will be used as the FTA license number.
8 The account identification number shall be unique to the licensee and not relate to any Tax Identification
9 Number or Social Security number.

10
11 ~~*P210 FEDERAL EMPLOYER IDENTIFICATION NUMBERS~~

12
13 ~~For U.S. jurisdictions, the subsequent nine characters will be the Federal Employer~~
14 ~~Identification number of the licensee issued by the Internal Revenue Service.~~
15 ~~Jurisdictions that establish fleet accounts shall identify each account with a fleet identifier~~
16 ~~in addition to the carrier identification number.~~

17
18 ~~P220 SOCIAL SECURITY NUMBERS~~

19
20 ~~The Social Security number of an officer of the company may be used if the company~~
21 ~~does not have a federal identification number.~~

22
23 ~~*P230 CANADIAN IDENTIFICATION NUMBERS~~

24
25 ~~Canadian jurisdictions will adopt a numbering system for the subsequent nine characters~~
26 ~~which will meet their needs.~~

27
28 ~~*P240 BASE JURISDICTION ASSIGNED NUMBERS~~

29
30 ~~A licensee who refuses to give identification number information or is erroneously issued~~
31 ~~an International Fuel Tax Agreement License without providing this information may be~~
32 ~~given a base jurisdiction assigned number beginning with 90. This will become the~~
33 ~~licensee's identification number for transmittal purposes until the correct information is~~
34 ~~obtained. The same procedure will apply if the licensee has applied for, but not yet~~
35 ~~received, his U.S. federal identification number. For audit purposes, the identity of the~~
36 ~~base jurisdiction assigned number must be maintained after the correct number is~~
37 ~~provided by the licensee.~~
38