

FOR VOTE BY 01/20/2009



**IFTA FULL TRACK FINAL BALLOT PROPOSAL
#1-2008**

Sponsor

IFTA, Inc. Board of Trustees

Date Submitted

February 27, 2008

Proposed Effective Date

January 1, 2010

Manual Sections to be Amended

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

IFTA Articles of Agreement, Section R2120 Clearinghouse
IFTA Procedures Manual, Section P1040 Monthly Transmittals

Subject

Funds Netting through the IFTA, Inc. Clearinghouse

History/Digest

One of the major purposes of the IFTA Clearinghouse is to facilitate the efficient exchange of fuel tax revenue among the member jurisdictions. Currently, the Clearinghouse jurisdictions exchange transmittal information electronically. The ability to exchange transmittal data electronically has greatly increased the utility of that information, while reducing printing, mailing, and storage costs.

Reconciling funds due to and from each member jurisdiction, and providing for a single electronic funds transfer from and to each participating member jurisdiction is the next logical step for the Clearinghouse.

At the 2008 Annual Business Meeting, the member jurisdictions asked that a calendar be established that would set dates consistently, such as the 4th Monday of each month for deadlines on a funds netting calendar. Based on those comments, another calendar was drafted.

Intent

The intent of this ballot is to make the changes necessary to facilitate the electronic exchange of data and funds among Clearinghouse participants and allow additional time for all member jurisdictions to make payments. As a practical matter, many jurisdictions often fail to transmit at least some funds timely. This proposal acknowledges the difficulty of processing all returns received in a month and transmitting the funds on time. The ballot establishes a transmittal and funding calendar which is approved by the Board of Trustees and specifies deadlines for forwarding data and funds.

Interlining Indicates Deletion; Underlining Indicates Addition

1 **IFTA PROCEDURES MANUAL**

2
3 **P1040 MONTHLY TRANSMITTALS**

4
5 **Outgoing Transmittals**

6
7 Each member jurisdiction shall forward ~~all funds received and a remittance~~ transmittal data
8 listings for each fund transmittal containing information specified in this Section to the
9 appropriate member jurisdictions at least once each month related to tax returns received
10 during each month. All funds received during each month and all corresponding listings
11 must be forwarded by the last day of the following month. Transmittal data listings and
12 related funds must be forwarded monthly in accordance with the transmittal and funding
13 calendar prepared by the Clearinghouse Advisory Committee and approved by the IFTA,
14 Inc. Board of Trustees. The funds ~~transmittal~~ and the ~~remittance~~ supporting transmittal
15 data listings may be sent separately. A report of no activity is required for each member
16 jurisdiction if no revenue was collected on its behalf.

17
18
19 **Incoming Billing Transmittals**

20
21 In the event a transmittal data listing to another jurisdiction results in money being owed to
22 the base jurisdiction, the jurisdiction being billed shall remit payment to the base jurisdiction
23 by the last day of the month following the month in which a transmittal was received in
24 accordance with the transmittal and funding calendar prepared by the Clearinghouse
25 Advisory Committee and approved by the IFTA, Inc. Board of Trustees.

26
27 The transmittal data listing shall contain, but not be limited to, the following information:

28
29 .100 The reporting period that the transmittal data listing is for;

30
31 ***[ALL OTHER SECTIONS UNDER P1040 REMAIN UNCHANGED.]***

1 IFTA ARTICLES OF AGREEMENT

2
3 ***R2120 REQUIRED EXCHANGE OF LICENSEE DEMOGRAPHIC, AND-TRANSMITTAL DATA**
4 **LISTINGS, EXCHANGE OF FUNDS AND INTERJURISDICTIONAL AUDIT REPORTS**

5
6 **.200 Transmittal Data Listings and Exchange of Funds**

7
8 .005 When the exchange of a transmittal data listing is required among the
9 participating members by the IFTA Articles of Agreement, ~~and~~ the IFTA
10 Procedures Manual, or the IFTA Audit Manual such requirements shall
11 be deemed satisfied by the successful and timely transmission of the
12 data to the clearinghouse.

13
14 The participating members shall be required to provide a transmittal data
15 listing to all other member jurisdictions as required by the IFTA
16 Procedures Manual Section P1040.

17
18 .010 When the exchange of funds is required among the participating
19 members by the IFTA Articles of Agreement, the IFTA Procedures
20 Manual, and the IFTA Audit Manual such requirements shall be deemed
21 satisfied by the successful exchange of funds through the IFTA, Inc.
22 Clearinghouse funds netting process.

23
24 The participating members shall be required to send funds to all other
25 member jurisdictions as required by the IFTA Procedures Manual Sections
26 P1040 and P1060 and the IFTA Audit Manual Section A690.

27
28 ***[SECTIONS R2120.100 AND R2120.300 REMAIN UNCHANGED.]***

REVISIONS FOLLOWING THE ANNUAL BUSINESS MEETING

Proposed amendments to P1040 were revised to indicate that transmittal data listings and funds must be sent in accordance with a calendar prepared by the Clearinghouse Advisory Committee (CAC) and approved by the IFTA, Inc. Board of Trustees. A sample of the calendar and what data may be included on the transmittals to be timely is attached to the ballot **AS AN EXAMPLE ONLY**. At the Annual Business Meeting, it was suggested that a calendar be prepared that included consistent dates for jurisdictions to be able to schedule uploads to the Clearinghouse and payment via funds netting. Because the proposed language is changed and affects jurisdictions not participating in the Clearinghouse, deadlines for sending transmittals and funds are included for non-participating jurisdictions.

Similar revisions were made to the incoming billing transmittal provisions.

REVISIONS FOLLOWING THE SECOND COMMENT PERIOD

- Proposed Effective Date was changed to January 1, 2010

IFTA Articles of Agreement, Section *2120

- Line 9/10 Added IFTA Audit Manual reference
- Line 19/20 Added the IFTA Audit Manual reference
- Line 25 Added Sections P1060 and A690 references

**IFTA FULL TRACK FINAL BALLOT PROPOSAL 1-2008
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		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 1-2008
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	1		1	
WEST VIRGINIA	1		1	
WISCONSIN	1		1	
WYOMING	1		1	
TOTALS	47	11	46	12

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, 2010

LANGUAGE:

NUMBER OF "YES" VOTES RECEIVED: **47**

NUMBER OF "NO" VOTES RECEIVED: **11**

NUMBER OF VOTES NOT RECEIVED: **0**

RESULT: PASSED

ALTERNATIVE EFFECTIVE DATE:

NUMBER OF "YES" VOTES RECEIVED: **46**

NUMBER OF "NO" VOTES RECEIVED: **12**

NUMBER OF VOTES NOT RECEIVED: **0**

RESULT: PASSED

Ballot Intent:

The intent of this ballot is to make the changes necessary to facilitate the electronic exchange of data and funds among Clearinghouse participants and allow additional time for all member jurisdictions to make payments. As a practical matter, many jurisdictions often fail to transmit at least some funds timely. This proposal acknowledges the difficulty of processing all returns received in a month and transmitting the funds on time. The ballot establishes a transmittal and funding calendar which is approved by the Board of Trustees and specifies deadlines for forwarding data and funds.

FOR VOTE BY 12/10/2008



**IFTA SHORT TRACK FINAL BALLOT PROPOSAL
#2-2008**

Sponsor

Agreement Procedures Committee

Date Submitted

March 5, 2008

Proposed Effective Date

Upon Passage

Manual Sections to be Amended

Procedures Manual

P1050 Numbering of Monthly Transmittals

Subject

Notification from Base Jurisdictions to Travel Jurisdictions of number of transmittals sent for the calendar year.

History/Digest

Currently, IFTA requires, "At the end of each calendar year, each jurisdiction shall notify other jurisdictions of the number of transmittals that have been sent that calendar year".

Intent

The intent of this ballot is to eliminate the requirement for all IFTA Clearinghouse member Jurisdictions to send year end notification to other IFTA Clearinghouse member jurisdictions of how many transmittals were sent for the calendar year. For Clearinghouse participant jurisdictions, this information is readily available on the Clearinghouse.

Interlining Indicates Deletion; Underlining Indicates Addition

Procedures Manual

P1050 Numbering of Monthly Transmittals

1 The base jurisdiction is responsible for consecutively numbering each set of transmittals to each
2 jurisdiction for each calendar year. At the end of each calendar year, each non-Clearinghouse
3 member jurisdiction shall notify other jurisdictions of the number of transmittals that have been sent
4 that calendar year. At the end of each calendar year, Clearinghouse members shall notify all non-
5 Clearinghouse members the number of transmittals that have been sent that calendar year.
6

**MOVED TO SHORT TRACK AT THE ANNUAL BUSINESS MEETING
NO REVISIONS FOLLOWING THE ANNUAL BUSINESS MEETING
NO REVISIONS FOLLOWING THE SECOND COMMENT PERIOD**

**IFTA SHORT TRACK FINAL BALLOT PROPOSAL 2-2008
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	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 SHORT TRACK FINAL BALLOT PROPOSAL 2-2008
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	1		1	
WEST VIRGINIA	1		1	
WISCONSIN	1		1	
WYOMING	1		1	
TOTALS	57	1	57	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: Upon Passage (December 11, 2008)**

LANGUAGE:

NUMBER OF "YES" VOTES RECEIVED: **57**

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

NUMBER OF VOTES NOT RECEIVED: **0**

RESULT: PASSED

ALTERNATIVE EFFECTIVE DATE:

NUMBER OF "YES" VOTES RECEIVED: **57**

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

NUMBER OF VOTES NOT RECEIVED: **0**

RESULT: PASSED

Ballot Intent:

The intent of this ballot is to eliminate the requirement for all IFTA Clearinghouse member Jurisdictions to send year end notification to other IFTA Clearinghouse member jurisdictions of how many transmittals were sent for the calendar year. For Clearinghouse participant jurisdictions, this information is readily available on the Clearinghouse.



**IFTA FULL TRACK PRELIMINARY BALLOT PROPOSAL
#3-2008**

Sponsor

IFTA, Inc. Law Enforcement Committee

Date Submitted

March 21, 2008

Proposed Effective Date

January 1, 2009

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

16

17 ***[ALL OTHER SECTIONS UNDER R100 REMAIN UNCHANGED.]***

WITHDRAWN

FOR VOTE BY 01/20/2009



**IFTA FULL TRACK FINAL BALLOT PROPOSAL
#4-2008**

Sponsor

Jurisdiction of Missouri

Date Submitted

March 21, 2008

Proposed Effective Date

July 1, 2009

Manual Sections to be Amended

IFTA Articles of Agreement Article II DEFINITIONS

Section R245 Qualified Motor Vehicle
Section R247 Historic Vehicle

Subject

Historic Vehicles

History/Digest

Hobbyists who collect historic commercial vehicles do so to preserve these artifacts of the trucking industry and operate these vehicles as parade, show, and pleasure vehicles. There are currently less than 10,000 such Historic Vehicles operational in all jurisdictions. And of this number less than 5,000 are driven more than 1,000 miles per year, with less than 2,000 that operate in more than one jurisdiction on an annual basis. This would suggest that allowing Historic Vehicles to operate as unqualified vehicles would have virtually no detrimental economic impact on the member jurisdictions. This exemption could actually reduce costs by eliminating IFTA accounts that would not operate any reportable miles for two or three reporting periods annually.

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.

To be considered a Historic Vehicle all vehicles must be registered as a Historic, Antique, or Collector vehicle in their Base Jurisdiction and subject to any restrictions imposed by said jurisdiction. The intent of this ballot is not to exempt Historic Vehicles from paying fuel tax rather to exempt them from credentialing and reporting as Qualified Vehicles under IFTA.

Intent

To exempt historic vehicles from credentialing and reporting as Qualified Vehicles under IFTA.

Interlining Indicates Deletion; Underlining Indicates Addition

1 IFTA 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
8 transportation of persons or property and:

9
10 .100 Having two axles and a gross vehicle weight or registered gross vehicle
11 weight exceeding 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
16 pounds or 11,797 kilograms gross vehicle or registered gross vehicle weight.
17 **Qualified Motor Vehicle** does not include recreational vehicles or historic
18 vehicles.

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

26
27 ***[ALL OTHER SECTIONS UNDER R200 REMAIN UNCHANGED.]***

28

REVISIONS FOLLOWING THE FIRST COMMENT PERIOD

Lines 24-25 – added “for profit” and “that includes transporting persons or property”.

NO REVISIONS FOLLOWING THE ANNUAL BUSINESS MEETING

NO REVISIONS FOLLOWING THE SECOND COMMENT PERIOD

**IFTA FULL TRACK FINAL BALLOT PROPOSAL 4-2008
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		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 4-2008
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	1		1	
WEST VIRGINIA	1		1	
WISCONSIN	1		1	
WYOMING	1		1	
TOTALS	31	27	34	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: July 1, 2009

LANGUAGE:

NUMBER OF "YES" VOTES RECEIVED: **31**

NUMBER OF "NO" VOTES RECEIVED: **27**

NUMBER OF VOTES NOT RECEIVED: **0**

RESULT: FAILED

ALTERNATIVE EFFECTIVE DATE:

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

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

NUMBER OF VOTES NOT RECEIVED: **0**

RESULT: FAILED

Ballot Intent:

To exempt historic vehicles from credentialing and reporting as Qualified Vehicles under IFTA.

FOR VOTE BY 01/20/2009



**IFTA FULL TRACK FINAL BALLOT PROPOSAL
#5-2008**

Sponsor

Jurisdictions of:
Iowa
Indiana
Minnesota
Missouri

Date Submitted

March 24, 2008

Proposed Effective Date

1/1/2010

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

IFTA Procedures Manual

P220 Social Security Numbers
P240 Base Jurisdiction Assigned Numbers

Subject

Eliminate the use of the United States social security number and use only the Tax ID Number (TIN) or jurisdictional assigned number on the IFTA License and the Fuel Tax Return. Provides each jurisdiction to use their own 9 digit account numbers as their system allows for.

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, the Social Security Number has specific privacy issues.

Intent

The intent of this amendment is to eliminate the requirement for US jurisdictions to use the Social Security Number. It is essential that the US Social Security number remain 'private'. In lieu of using the Tax ID Number, jurisdictions will use 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
6 system of eleven characters which shall contain as the first two characters the alphabetic designation
7 of the base jurisdiction.

8
9 ***P210 FEDERAL EMPLOYER IDENTIFICATION NUMBERS**

10
11 For U.S. jurisdictions, the subsequent nine characters will be the Federal Employer
12 Identification number of the licensee issued by the Internal Revenue Service.
13 Jurisdictions that establish fleet accounts shall identify each account with a fleet identifier
14 in addition to the carrier identification number.

15
16 ~~P220 SOCIAL SECURITY NUMBERS~~

17
18 ~~The Social Security number of an officer of the company may be used if the company~~
19 ~~does not have a federal identification number.~~

20
21 ***P230 CANADIAN IDENTIFICATION NUMBERS**

22
23 Canadian jurisdictions will adopt a numbering system for the subsequent nine characters
24 which will meet their needs.

25
26 ***P240 US BASE JURISDICTION ASSIGNED NUMBERS**

27
28 A licensee who does not have a US Tax ID Number ~~refuses to give identification number~~
29 ~~information or is erroneously issued an International Fuel Tax Agreement License without~~
30 ~~providing this information~~ may be given a base jurisdiction assigned number beginning with
31 ~~90. the jurisdictions 2 digit alpha designation. This will become the licensee's identification~~
32 ~~number for transmittal purposes until the correct information is obtained.~~ The same procedure
33 will apply if the licensee has applied for, but not yet received, his U.S. federal identification
34 number. For audit purposes, the identity of the base jurisdiction assigned number must be
35 maintained after the correct number is provided by the licensee.
36

REVISIONS FOLLOWING THE ANNUAL BUSINESS MEETING

- Allows jurisdiction prefix and eliminates the US social security number from being used. Allows tax id number.
- Effective Date moved to 1/1/2010

**IFTA FULL TRACK FINAL BALLOT PROPOSAL 5-2008
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	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				
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 5-2008
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	1		1	
WEST VIRGINIA	1		1	
WISCONSIN	1		1	
WYOMING	1		1	
TOTALS	38	19	41	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: January 1, 2010

LANGUAGE:

NUMBER OF "YES" VOTES RECEIVED: **38**

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

NUMBER OF VOTES NOT RECEIVED: **1**

RESULT: FAILED

ALTERNATIVE EFFECTIVE DATE:

NUMBER OF "YES" VOTES RECEIVED: **41**

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

NUMBER OF VOTES NOT RECEIVED: **1**

RESULT: FAILED

Ballot Intent:

The intent of this amendment is to eliminate the requirement for US jurisdictions to use the Social Security Number. It is essential that the US Social Security number remain 'private'. In lieu of using the Tax ID Number, jurisdictions will use a carrier identification number that meets the eleven-character requirement defined in the IFTA Procedures Manual P200.



**IFTA FULL TRACK FINAL BALLOT PROPOSAL
#6-2008**

Sponsor

IFTA, Inc. Board of Trustees

Date Submitted

March 17, 2008

Proposed Effective Date

Upon Passage

Manual Sections to be Amended

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

Procedures Manual	P1120	Tax Rate Reporting;
	.100	Reporting Requirement
	.300	Failure to Report Tax Rate Changes

Subject

Reporting requirements of a tax rate for a new motor fuel type.

History/Digest

In 2005, the IFTA, Inc. Board of Trustees proposed and the membership ratified a resolution, as a result of the emergence of alternative fuels. This resolution set out that blended or interchangeable fuels with differing tax rates is not consistent with a uniform motor carrier fuel tax program and that fuel types that may be blended or used interchangeably in a qualified motor vehicle should be reported as one fuel type/tax rate to maintain the basic principles under IFTA. It also encouraged member jurisdictions to utilize the exempt fuel use provisions set out in R830.

Since the resolution several jurisdictions have introduced a variety of incentives for blends of bio diesel. There were many questions and concerns raised by member jurisdictions and industry as to how alternative fuels, and in particular, blended or interchangeable fuels can be administered under the framework of IFTA. As a result of these questions and concerns, the IFTA, Inc. Board of Trustees formed a special committee, the Alternative Fuels Committee (AFC). The AFC responsibilities include: surveying jurisdictions; summarizing the incentives/exemptions currently offered by jurisdictions; analyzing the impacts of alternative fuels and providing recommendations to the Board as to possible changes to IFTA.

WITHDRAWN FOLLOWING THE SECOND COMMENT PERIOD

The AFC is comprised of representatives from most of the IFTA standing and specials committees, including the Attorneys' Section Steering Committee. Early in 2007, the committee developed a survey that was sent to all member jurisdictions, which 86% of jurisdictions responded. The results of the survey concluded that a majority of jurisdictions wanted alternative fuels to be handled in accordance with the membership resolution and wanted detailed information on incentives offered by other jurisdictions. In addition, many jurisdictions wanted more timely notification of a new motor fuel type. The committee presented these results and the next steps to the membership at the 2007 Annual Business Meeting. The AFC has drafted ballot language to incorporate the intent of the membership resolution into the Agreement and to include reporting requirements for new motor fuel types.

Intent

The intent of this ballot is to amend the tax rate reporting by jurisdictions to include notification requirements of a rate for a new motor fuel type that is added to the tax matrix.

Interlining Indicates Deletion; Underlining Indicates Addition

1 **PROCEDURES MANUAL**
2 **P1120 TAX RATE REPORTING**

3
4 **.100 Reporting Requirements**
5

6 Member jurisdictions are required to notify the repository ~~at the earliest possible~~
7 ~~time of a change in their tax rate(s) and/or the addition of a new motor fuel type~~
8 to the tax matrix. The repository ~~will then immediately~~ notify each member
9 jurisdiction ~~in accordance with the procedures specified in the IFTA Procedures~~
10 Manual.

11
12 ***[Subsection P1120.200 remains unchanged.]***

13
14 **.300 Failure to Report Tax Rate Changes or a New Motor Fuel Type**
15

16 If notification of a tax rate change is not received by the other jurisdictions at
17 least 60 days prior to the due date of a quarterly tax return for which the change
18 is effective or if notification of a tax rate for a new motor fuel type that is added to
19 the tax matrix is not received by the other jurisdictions at least thirty days prior to
20 the start of the quarter for which the new motor fuel type is effective, the other
21 jurisdictions will be relieved from ~~taking extraordinary measures to implementing~~
22 the change for that quarter. The jurisdictions that failed to provide ~~adequate~~
23 timely notification may, however, collect any additional taxes due directly from
24 the licensees in the other jurisdictions.

REVISIONS FOLLOWING THE FIRST COMMENT PERIOD

- Intent, Line 8/9 & 19/20 – Language referencing the “tax matrix” was added in response to comments about defining a “motor fuel type”.

REVISIONS FOLLOWING THE ANNUAL BUSINESS MEETING

- Line 20 - By the first day of the month to at least 30 days prior to the ...



**IFTA FULL TRACK PRELIMINARY BALLOT PROPOSAL
#7-2008**

Sponsor

IFTA, Inc. Board of Trustees

Date Submitted

March 17, 2008

Proposed Effective Date

Upon Passage

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

Articles of Agreement	R200	Definitions;
	R213	Blended Fuel
	R900	Reporting;
	R945	Reporting of Blended Fuels

Subject

Definition of "Blended Fuel" and reporting of blended fuels

History/Digest

In 2005, the IFTA, Inc. Board of Trustees proposed and the membership ratified a resolution, as a result of the emergence of alternative fuels. This resolution set out that blended or interchangeable fuels with differing tax rates is not consistent with a uniform motor carrier fuel tax program and that fuel types that may be blended or used interchangeably in a qualified motor vehicle should be reported as one fuel type/tax rate to maintain the basic principles under IFTA. It also encouraged member jurisdictions to utilize the exempt fuel use provisions set out in R830.

Since the resolution several jurisdictions have introduced a variety of incentives for blends of bio diesel. There were many questions and concerns raised by member jurisdictions and industry as to how alternative fuels, and in particular, blended or interchangeable fuels can be administered under the framework of IFTA. As a result of these questions and concerns, the IFTA, Inc. Board of Trustees formed a special committee, the Alternative Fuels Committee (AFC). The AFC responsibilities include: surveying jurisdictions; summarizing the incentives/exemptions currently offered by jurisdictions; analyzing the impacts of alternative fuels and providing recommendations to the Board as to possible changes to IFTA.

The AFC is comprised of representatives from most of the IFTA standing and specials committees, including the Attorneys' Section Steering Committee. Early in 2007, the committee developed a survey

that was sent to all member jurisdictions, which 86% of jurisdictions responded. The results of the survey concluded that a majority of jurisdictions wanted alternative fuels to be handled in accordance with the membership resolution and wanted detailed information on incentives offered by other jurisdictions. In addition, many jurisdictions wanted more timely notification of a new fuel type. The committee presented these results and the next steps to the membership at the 2007 Annual Business Meeting. The AFC has drafted ballot language to incorporate the intent of the membership resolution into the Agreement and to include reporting requirements for new fuel types.

Intent

The intent of this ballot is to include a definition of “blended fuel”, set out reporting requirements for blended fuels and to allow the base jurisdiction to provide adjustments where there is an exemption or different tax rate for a blended fuel.

Interlining Indicates Deletion; Underlining Indicates Addition

1 **ARTICLES OF AGREEMENT**

2
3 **Article II**

4
5 **R200 Definitions**

6
7 *[Sections R203 through R212 remain unchanged.]*

8
9 **R213** **Blended Fuel** means a motor fuel that is blended with another type of motor fuel or product; or
10 may be used interchangeably with another type of motor fuel.

11
12 **R945** **REPORTING OF BLENDED FUELS**

13
14 **.100 Reporting**

15
16 If a jurisdiction provides for an exemption or a different tax rate for a blended fuel, the
17 blended fuel shall be reported as if it were comprised entirely of the fuel within the blend
18 having the highest tax rate.

19
20 **.200 Adjustments in base jurisdiction**

21
22 Notwithstanding subsection 830.300, a base jurisdiction may provide for adjustments on
23 its IFTA return to avoid overpayments by licensees based in the jurisdiction with respect
24 to the use of blended fuels within the jurisdiction.

25
26 **.300 Notification**

27
28 If a jurisdiction permits adjustments in accordance with subsection .200, it shall notify all
29 member jurisdictions and the repository of this policy.

30

WITHDRAWN FOLLOWING THE ANNUAL BUSINESS MEETING

NO REVISIONS FOLLOWING THE FIRST COMMENT PERIOD

Upon review of the comments presented in response to this ballot, the Board understands that certain complications are presented that will need to be addressed in order for the ballot to be acceptable to a majority of the membership. In light of the unique difficulty posed by alternative fuels when used interchangeably with other fuels with differing tax rates, the Board feels strongly that the effort to identify more suitable wording must involve the membership directly. Therefore, the Board has decided to defer on any possible changes to the ballot at this time, in order to have the opportunity first to engage membership at the ABM, at which time the options that are being explored by the Alternative Fuels Committee will also be discussed. Based on the feedback at the ABM, the Board will determine whether to either withdraw the ballot, or proceed with changes.

WITHDRAWN