



**INTERNATIONAL
FUEL TAX
ASSOCIATION, INC.**

Manages

The International Fuel Tax Agreement

NEW BOARD MEMBER ORIENTATION GUIDE

A guide to assist newly elected members to the IFTA, Inc. Board of Trustees.

TABLE OF CONTENTS

Chapter 1	2
The History of the International Fuel Tax Agreement.....	2
Chapter 2	4
The History of the International Fuel Tax Association, Inc. and the Creation of its Board of Trustees.....	4
Chapter 3	7
Meetings of the IFTA, Inc. Board of Trustees	7
A. The Basics	7
B. What You Can Expect	8
1) First Quarter - Election of Officers and Liaison Assignments	9
2) Second Quarter - The “Budget” Meeting and Annual Business Meeting Preparation	10
3) August - An Informal Gathering at the Annual Business Meeting	11
4) Fourth Quarter - Funds Netting Calendar.....	12
Chapter 4	13
Board Meeting and Travel Expenses	13
Chapter 5	15
Strategic Planning	15
Chapter 6	16
Financial Policies.....	16
Chapter 7	17
Banking and Investment Portfolio.....	17
Chapter 8	19
Other Responsibilities.....	19
A. Dispute Resolution.....	19
B. Consensus Board Interpretations	19
C. Compliance with Arizona Law	20
Chapter 9	22
The IFTA, Inc. Website - A Treasure Trove	22

Chapter 1

The History of the International Fuel Tax Agreement

In the early 1980s, the trucking industry was faced with a number of issues, not the least of which was the deregulation of the industry by the Interstate Commerce Commission. At the State and Provincial levels of government, the trucking industry was faced with a very costly administrative burden of licensing, credentialing, tax reporting and auditing.

In order to travel through the 48 contiguous United States and the 10 Provinces of Canada (jurisdictions), a motor carrier was required to license in each jurisdiction, display credentials (many of which were vehicle specific) from each jurisdiction on the vehicles being operated (if applicable), file a tax return with each, pay tax when applicable and wait for refunds when due. In many jurisdictions, the refund process was quite lengthy and sometimes so onerous that motor carriers simply found it more cost effective not to make the claim for the refunds. The carriers also faced multiple audits each year.

The trucking industry began looking for a solution to the problem. In 1983, three states began one of the greatest experiments ever attempted: collecting motor fuel use taxes pursuant to the International Fuel Tax Agreement. Arizona, Iowa and Washington undertook the task to begin the cooperative collection of fuel use taxes from motor carriers.

In 1984 a working group on motor carrier procedures was formed to review states' methods of collecting fuel use taxes. This group drafted a model base state fuel tax agreement. In 1987, the National Governors' Association recommended the adoption by the states of that model agreement. In April 1987, the current member jurisdictions (AZ, ID, IA, MN, OK and WA) voted to adopt the model as the International Fuel Tax Agreement.

Through the years, States began joining IFTA. However, the pace was not quick enough for the trucking industry. They began a lobby effort and in 1991, the Intermodal Surface Transportation Efficiency Act (ISTEA) was passed by Congress and signed into law by President Bush. Pursuant to ISTEA, all States had to collect motor fuel use taxes in conformity with IFTA by September 30, 1996, or risk losing the ability to collect fuel use taxes from interstate motor carriers as well as matching funds from the Federal Government for highway projects.

Currently, there are 58 member jurisdictions. The members are the 48 contiguous States of the United States and the 10 Canadian Provinces. The Canadian Provinces participation in the IFTA is purely voluntary.

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Chapter 2

The History of the International Fuel Tax Association, Inc. and the Creation of its Board of Trustees

In light of the passage of ISTEA, the members of IFTA began looking at the structure of the Agreement and jurisdiction obligations under the Agreement. The membership determined that in order to conduct the business of the Agreement, a not-for-profit corporation should be established. In late 1991, the International Fuel Tax Association, Inc. (IFTA, Inc.) was incorporated under the laws of the State of Arizona as a 403(c)(6) not-for-profit corporation.

While a Board of the member jurisdictions had previously been formed to help administer the IFTA and to organize the business, Articles of Incorporation were filed and Bylaws established. In the Bylaws, a Board of Trustees for IFTA, Inc. was created.

A nine (9) member Board oversees the business of IFTA, Inc. In Article Four, the Bylaws provide in part:

Section 2. *Number and Tenure.* There shall be nine Trustees on the Board. The term of office for a Trustee shall be two years, with five Trustees elected in years ending in an odd number and the other four Trustees elected in years ending in an even number, so as to provide for staggered terms of the Trustees. No Trustee may serve more than three complete two-year consecutive terms.

Section 3. *Qualifications and Requirements.* Any commissioner of a member jurisdiction, or their designee, is eligible to serve as a Trustee. However, at least one Trustee shall be from each of the five geographic regions outlined in these bylaws (see Appendix A). Except under the circumstances described under Article Four, Section 10, no more than two trustees shall be from a single geographic region with the region represented by one trustee rotating among the geographical regions in a fair and equitable manner. At least one Trustee shall be a member where fuel taxes are administered by a tax or revenue department, and at least one Trustee shall be a member where fuel taxes are administered by a department of transportation or department of motor vehicles. At least one Trustee shall be a woman or minority. A single Trustee on the Board may satisfy more than one criterion.

The five (5) geographic regions outlined in the appendix are:

Canadian
Northeast
Southeast

Midwest
Western

IFTA, Inc. was originally operated through a service contract with Lockheed Martin IMS, located in Phoenix, Arizona. An Executive Director was hired and was actually an employee of Lockheed Martin IMS. Lockheed Martin IMS provided the necessary support services for the Executive Director. Additional employees were hired as needed. In 1994, the IFTA member jurisdictions, at the urging of the Board, voted to cancel the contract with Lockheed Martin IMS and to open an IFTA, Inc. office. In June 1994, the office was opened in Tempe, Arizona.

Since that time, IFTA, Inc. has grown to a staff of six full-time employees and one part-time employee. The IFTA, Inc. positions are:

CEO
Senior Director
Information Services Director
Webmaster

Comptroller
Office and Events Administrator
Program Compliance Administrator

IFTA, Inc. also grew financially over the years. In 1991, IFTA, Inc. received a grant from the Federal Highway Administration through the efforts of the Base State Working Group (BSWG). The BSWG was created in ISTE. The purpose of the BSWG was to recommend funding projects to assist the jurisdictions in becoming members of IFTA, assist IFTA, Inc. in organizing the business of IFTA, Inc., revamping the Peer Review Process and to develop a Dispute Resolution Process.

Funds received through the Federal grant were securely invested by the Board. The operating costs for IFTA, Inc. were paid through membership dues. Because of the wise investments, IFTA, Inc. was able to purchase property and construct an office building in 2001. The office opened in July in Chandler, Arizona. The building consists of the office housing IFTA, Inc. and two additional suites, both of which are income producing rental properties.

IFTA, Inc. provides many services to the member jurisdictions. Those services include.

- administering the ballot process and the IFTA governing documents
- administering a clearinghouse and funds netting process for
 - monthly transmittal data and exchange of funds among the member jurisdictions
 - exchange of demographic data among the member jurisdictions
- gathering and distribution of the quarterly tax rates adjusted for different volume measures and currency/exchange rates
- annually calculating and distributing the interest rate for the US jurisdictions to assess licensees for late or underpaid tax. (The interest rate for the Canadian jurisdictions is different based on the Federal rate and calculated quarterly.)
- providing technical assistance to the member jurisdictions and motor carriers
- gathering and distribution of the jurisdiction annual reports
- leading in the required program compliance reviews
- planning and preparation of an annual business meeting, an annual audit workshop and managers' and law enforcement workshop (along with IRP), an attorneys' meeting,
- participating in other related association and government meetings and projects regarding IFTA-related subject matter.
- providing a secure website for the member jurisdictions to communicate/share information.

The Bylaws of IFTA, Inc. give the duty to manage the affairs of IFTA, Inc. to the Board. In order to meet this obligation, the Board meets regularly.

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Chapter 3

Meetings of the IFTA, Inc. Board of Trustees

A. The Basics

Article Four of the Bylaws provides in part:

Section 4. *Regular Meetings.* The Board shall meet each calendar quarter unless the President of IFTA, Inc. determines otherwise. These meetings shall be at such times and at such places as designated by the President of IFTA, Inc.

The first regular annual meeting of the Board shall be the second meeting of the Board held after the annual meeting of IFTA, Inc. The purpose of this meeting will be to elect officers of IFTA, Inc., in addition to such other business as may come before the Board at said meeting.

IFTA, Inc. holds quarterly Board meetings regularly for the First, Second, and Fourth quarters of each year. These meetings are held in January or February, April or May, and October, respectively, generally occur in Arizona, and last approximately 2 days (not including travel time). A meeting, if warranted, is held during the Third Quarter (August) of each year in connection with the Annual IFTA Business Meeting.

The Board may also take action on matters throughout the quarter. Such matters may include replacing members on the committees, approval of amendments to committee charters, etc. IFTA, Inc. provides a private message board for the Board and provides a voting mechanism through that message board for voting on motions or other matters.

The Bylaws (in Article Four) also define a quorum, voting rights, and actions of the Board as follows:

Section 7. *Quorum.* A two-thirds majority of the Trustees shall constitute a quorum for the transaction of business at any meeting of the Board; but, if less than a two-thirds majority of the Trustees are present at a meeting, a majority of the Trustees present may adjourn the meeting from time to time without providing any further notice of said meeting.

Section 8. *Voting Rights.* Each Trustee shall have one vote.

Section 9. *Manner of Acting.* Except as otherwise provided in these bylaws, the act of a two-thirds majority of the Trustees shall be the act of the Board. A Trustee present at a meeting of the Board at which action on any matter of IFTA, Inc. is taken shall be

presumed to have assented to the action unless a dissent is entered in the minutes of the meeting, or unless a dissent has been filed with the CEO of IFTA, Inc.

Therefore, a quorum is six (6) members of the Board. In order for the Board to act, at least six Board members must assent or dissent.

B. What You Can Expect

Approximately two-weeks prior to a quarterly Board meeting, IFTA, Inc. will provide materials to the Board members through the message board for review prior to the meeting. These materials may include:

- the preliminary agenda for the meeting
- minutes from the previous Board meeting
- minutes of any actions taken by the Board via e-mail or teleconference
- the Strategic Plan updated with most recent action items
- any other information relevant to the meeting

A Memorandum or Index will accompany the materials (posted to the Board's Message Board as a .pdf file attachment) detailing the materials and asking that ***you bring the materials to the Board meeting with you.*** You can bring the materials on your tablet or laptop, or you can bring paper copies. If you bring paper copies, we will provide a notebook to you upon your arrival should you so request. The agenda will detail the tab behind which the items you bring will be inserted.

Board meetings focus on business matters of IFTA, Inc., including budget, meeting registration fees and the IFTA, Inc. Strategic Plan. Each meeting agenda also includes a consent agenda and committee action items. A representative of the Industry Advisory Committee usually attends the meetings, the meetings are recorded and other jurisdictional representatives may attend. On occasion, the Board goes into closed sessions to discuss financial and personnel matters.

The Comptroller will provide a financial report to the Board at each meeting. The information provided will be for the quarter and year to date. In addition to the income statement and balance sheet prepared by the IFTA, Inc.

accountant, the Comptroller will provide a report on the activities of the investment portfolio.

The Board will also hear reports from the IFTA, Inc. staff members and others regarding ongoing and new projects.

In addition to general items, specific items are addressed at each meeting.

1) [First Quarter - Election of Officers and Liaison Assignments](#)

Each year, the first quarter meeting is the first regular meeting of the Board. During this meeting, the Board officers are elected. The Board will close the meeting and hold an executive session to elect its officers. The officers are: the President, First Vice-President, and Second Vice-President. These three positions constitute the Executive Committee.

The Bylaws provide that “[t]he Executive Committee shall have such powers and duties as assigned to it by a two-thirds (67%) majority vote of the Trustees.” Basically, the Executive Committee works with the CEO and Comptroller on matters involving the investments. The Executive Committee will advise the CEO and Comptroller on financial matters and do a preliminary review of each year’s proposed budget. The Executive Committee also conducts a performance evaluation of the CEO each year. The Executive Committee and CEO meet on a monthly basis by teleconference.

At the first quarter meeting, the President will assign members of the Board to act as Committee Liaisons and Jurisdiction Liaisons.

Committee Liaisons The President will assign a minimum of two Board members to each Standing and Special Committee. The current Standing Committees are:

Agreement Procedures Committee	Industry Advisory Committee
Audit Committee	Law Enforcement Committee
Dispute Resolution Committee	Program Compliance Review Committee
Clearinghouse Advisory Committee	

The current Special Committees are:

Attorneys Section Steering Committee	Annual Report Working Group
Dual Fuel Working Group	Electronic Credentials Working Group

As a Committee Liaison, you will be asked to participate in committee teleconferences and to advise the committee regarding projects assigned by the Board, including Strategic Plan action items. You may be asked to attend a face-to-face meeting of a committee. In most circumstances thus far, your travel to such a meeting is paid by IFTA, Inc. You will be asked to provide guidance to the committee regarding Board-assigned projects and responsibilities found in the committee charter and the IFTA Governing Documents. When two or more Board members are assigned to a committee, one will be designated as the Lead. The Lead will provide a report of the committee activities at each Board meeting, if action items are reported by the committee chair.

Jurisdiction Liaisons The President will assign each Board member a number of jurisdictions. Most of these jurisdictions will be in the Board member's geographic region. As a jurisdiction liaison, you will be asked to contact the assigned jurisdictions regarding issues that may arise. As an example, if the Board is considering recommending a dues increase, the Board members may be asked to contact the jurisdictions to which they are assigned to poll them regarding whether such a request would be looked upon favorably. It is recommended that the Jurisdiction Liaison conducts a quarterly teleconference with the jurisdictions.

2) [Second Quarter - The "Budget" Meeting and Annual Business Meeting Preparation](#)

During the second quarter meeting, the Board will review a proposed budget for the next fiscal year prepared by the CEO and Comptroller. The budget for IFTA, Inc. includes an operating budget and a rental property budget. Registration fees for the meetings are not income producing. It is IFTA, Inc.'s

policy not to utilize its meetings as “money makers”. The registration fees are set to reflect the costs of conducting a meeting.

IFTA, Inc.’s financial advisor attends the second quarter Board meeting to give a detailed report of the investment portfolio and to make recommendations or suggestions to the Board for change.

At this meeting, the Board will finalize the preliminary agenda for the Annual Business Meeting held in August. The President will ask Board members to make presentations regarding such items as the Strategic Plan, Board-sponsored ballots and Consensus Board Interpretations (CBI).

Election Committee

Each April, the President convenes an Election Committee. This Committee consists of the Board members whose terms are not expiring. It is the Election Committee’s responsibility to actively seek candidates for nomination to the Board. The Election Committee will present their recommendations of nomination to the Board and to the member jurisdictions voting at the annual meeting. Candidates for membership on the Board may also be nominated from the floor at the annual meeting.

3) [August - An Informal Gathering at the Annual Business Meeting](#)

The Board usually meets informally the day prior to the Annual Business Meeting each year. Generally, Board members attend all or part of the Industry Advisory Committee meeting and then gather to review the Annual Business Meeting agenda to see if any last minute items need to be addressed. Occasionally, the Board will also hold a post-meeting session to review any action items that may need immediate attention.

4) Fourth Quarter - Funds Netting Calendar

Each October, the Clearinghouse Advisory Committee prepares the Funds Netting Calendar. The calendar must be distributed one year prior to its effective date. Therefore, each October, the Board reviews and approves the Funds Netting Calendar which will go into effect 14 months later. For example, in October 2016, the Board will review and approve the Funds Netting Calendar for 2018.

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Chapter 4

Board Meeting and Travel Expenses

You will be reimbursed for travel expenses incurred for each Board meeting. However, this does **not** include any travel expenses incurred for a meeting which may be held in conjunction with the Annual Business Meeting unless you are the voting Commissioner from your jurisdiction. There is one exception. IFTA, Inc. pays for the travel of the Board President to attend the Annual Business Meeting.

IFTA, Inc. will also pay the travel expenses for the Board Liaisons to the Agreement Procedures Committee and the Law Enforcement Committee to attend the IFTA/IRP Managers and Law Enforcement Workshop, and the Board Liaisons to the Audit Committee to attend the IFTA/IRP Audit Workshop.

IFTA, Inc. will arrange your hotel accommodations, rental cars for the Board (if required) and will, upon request, arrange your air travel. Your hotel room expense, except for any personal incidentals, will be paid directly by IFTA, Inc. through a master account with the hotel. You must provide a credit card when you check in to the hotel to pay for any personal incidentals charged to the room.

IFTA, Inc. will also pay for rental cars for the Board Meetings only. Rental cars are picked up at Enterprise, just a short distance from the hotel. Board members volunteer to pick up the cars.

If IFTA, Inc. arranges your air travel, the air travel costs will be paid for directly by IFTA, Inc. at the time the tickets are purchased. Air travel arrangements can easily be made by utilizing CB Travel. We will give you information on how to use CB Travel if you have not already done so. Baggage fees will be reimbursed with a receipt.

Meals and incidentals will be reimbursed unless provided by IFTA, Inc. Lunches for both days of Board meetings are provided by IFTA, Inc. Allowable meals and incidentals are reimbursed based on the federal per diem amount in effect at the time of the meeting.

Expenses related to your travel to and from airports will be reimbursed. Mileage when using your personal car will be reimbursed at the applicable federal mileage rate (at the time of travel). Taxi, shuttle and/or parking cost reimbursement will be allowed

with a receipt. Medical insurance for Canadian Board Members will also be reimbursed with a receipt. The insurance will cover medical expenses while the Canadian Board members are in travel status.

All expenses will be reimbursed upon receipt of a completed expense report with required receipts. You must submit receipts for air travel (if you purchased the ticket) and for taxi or shuttle service. If you have receipts in Canadian currency you must convert to US in order to complete your expense report. IFTA, Inc. will receive invoices directly from the hotel and rental car company which detail related expenses. IFTA, Inc. will assist with completion of expense reports.

Non-Reimbursable Expenses:

The following expenses, if incurred, will not be reimbursed by IFTA, Inc.:

- travel other than coach or super saver type fares;
- alcoholic beverages, and sport & health facilities fees;
- entertainment (e.g., in-room movies);
- taxi fare to and from non-scheduled agenda sessions;
- laundry/dry cleaning charges;
- flight, baggage and related travel insurance fees; and
- personal and/or incidental expenses above the Federal per diem incidental rate.

Federal per diem rates change October 1 each year. Please check with the IFTA, Inc. office with any questions regarding rates. You may also check for current rates at www.gsa.gov.

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Chapter 5

Strategic Planning

Periodically, the Board will conduct strategic planning sessions for IFTA, Inc. Generally, a strategic planning session will immediately follow a Board meeting. Therefore, at that time, you will be asked to extend your stay for an additional 1 or 2 days following one of the scheduled meetings. Per diem and hotel expenses for these sessions are reimbursed by IFTA, Inc.

IFTA, Inc. began its strategic planning sessions in 1997. Four (4) subsequent full planning sessions have been held since 1997. The plan is followed until stated goals and objectives are met or need to be updated. At that time, another planning session will be scheduled.

The strategic planning sessions are usually facilitated by an outside party experienced in leading such planning efforts. The facilitator will draft the plan based on information received from the Board during the planning sessions. Once the plan is finalized and approved by the Board, it is then monitored by the CEO. Each quarter, the CEO will review the plan, update the action steps taken, and inform the Board of the action items that must be addressed at the next Board meeting.

The Board assigns action steps to individual Board members, staff members, standing or special committees as deemed necessary by the Plan.

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Chapter 6

Financial Policies

The original financial policies for IFTA, Inc. were approved by the Board in January 1993. The financial policies are reviewed annually at the first quarter Board meeting.

The Board will make amendments as necessary. Policies have been established for:

- submission of proposed budgets
- one-year operating cost reserve
- general fund expenditure authority
- grant fund expenditure authority
- travel reimbursement and approval
- contracting approval
- creation and maintenance of a capital investment account
- creation and maintenance of an annual leave accrual account
- creation and maintenance of a rental account
- check signing
- capitalization

A copy of the complete policies will be made available to you upon request.

In order to be fiscally responsible and to protect the funds of IFTA, Inc., a CPA reviews IFTA, Inc.'s operations and financial transactions and closes out each month. The CPA, during this monthly review, balances all accounts, including the investment portfolio. In addition, a complete financial audit is conducted of IFTA, Inc. operations at the end of each fiscal year.

IFTA, Inc. also has a SASE 16, SOC II review done each year for the operations of the funds netting process. A CPA firm reviews all of IFTA, Inc.'s Clearinghouse and Funds Netting processes and issues a report regarding same.

Chapter 7

Banking and Investment Portfolio

IFTA, Inc. manages its daily operating capital in two checking accounts: an operations checking account and a rental account. Based on the IFTA, Inc. financial policies, a minimum amount of money is to be maintained in the rental account and money is regularly transferred to the operations account after rental expenses are paid each month.

Other capital is maintained through the IFTA, Inc. investment portfolio. The IFTA, Inc. investment portfolio is held by Chase Investments Corp. It is a managed portfolio and changes are made based on current market situations.

A money market account is included in this investment portfolio. As membership dues and registration fees are received by IFTA, Inc., the money is initially deposited into the operations account. Funds are then transferred from the operations account into the money market account. After the dues are received, the CEO and Comptroller may meet with the financial advisor to determine how to better invest the funds for interest bearing purposes, but also to maintain liquidity necessary to pay the operating expenses. If additional funds are available, the financial advisor may recommend that additional funds be invested in other accounts in the portfolio.

It has been the policy of IFTA, Inc. to have close to an equal share of its funds in each of the investment groups. IFTA, Inc. invests in both fixed and equity accounts.

It is the policy of IFTA, Inc. to reserve in its investment portfolio an amount equal to three (3) months of IFTA, Inc. operating costs. In addition to the operating costs, the investment portfolio also includes reserves for capital investments (replacement of equipment, etc.) and accrual of annual leave. Per IFTA, Inc. personnel policies, an employee may be paid for up to 30-days annual leave upon leaving IFTA, Inc. Each year on June 30, the CEO calculates the number of annual leave days accrued by all employees as of that date, and sufficient funds to cover those hours are reserved for the following fiscal year.

The Comptroller will provide a complete report regarding the activities of the investment portfolio at each Board meeting.

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Chapter 8

Other Responsibilities

A. Dispute Resolution

The Dispute Resolution Process provides that the Board may hear any appeals made not later than 60 days after a decision by the Dispute Resolution Committee. The Board then has 30 days in which to accept or reject an appeal. If accepted by the Board, it must review the matter not later than 60 days after accepting the appeal. The Board will review the original record of the Dispute and will not hear any new evidence. The Board will issue its decision within 45 days after it concludes deliberations.

B. Consensus Board Interpretations

On occasion, a question regarding a provision of the IFTA governing documents is presented to the Board. If such question requires an interpretation of the provision, the Board must issue a Consensus Board Interpretation (CBI) in response to a request for clarification or must notify the requesting party why a CBI will not be issued. If a CBI is issued by the Board, it must be presented for consideration at the next annual business meeting. To be ratified and included as commentary in the IFTA Governing Documents, the CBI must receive an affirmative vote of three-fourths of the member jurisdictions.

C. Compliance with Arizona Law

Arizona Revised Statutes, Title 10, Section 3830, provides, in part:

- A.** A director's duties, including duties as a member of a committee, shall be discharged:
1. In good faith.
 2. With the care an ordinarily prudent person in a like position would exercise under similar circumstances.
 3. In a manner the director reasonably believes to be in the best interests of the corporation.
- B.** In discharging duties, a director is entitled to rely on information, opinions, reports or statements, including financial statements and other financial data, if prepared or presented by any of the following:
1. One or more officers or employees of the corporation whom the director reasonably believes are reliable and competent in the matters presented.
 2. Legal counsel, public accountants or other person as to matters the director reasonably believes are within the person's professional or expert competence.
 3. A committee of or appointed by the board of directors of which the director is not a member if the director reasonably believes the committee merits confidence.
- C.** A director is not acting in good faith if the director has knowledge concerning the matter in question that makes reliance otherwise permitted by subsection B unwarranted.
- D.** A director is not liable for any action taken as a director or any failure to take any action if the director's duties were performed in compliance with this section. In any proceeding commenced under this section or any other provision of this chapter, a director has all of the defenses and presumptions ordinarily available to a director. A director is presumed in all cases to have acted, failed to act or otherwise discharged such director's duties in accordance with subsection A. The

burden is on the party challenging a director's action, failure to act or other discharge of duties to establish by clear and convincing evidence facts rebutting the presumption.

- E.** A director shall not be deemed to be a trustee with respect to the corporation or with respect to any property held or administered by the corporation, including property that may be subject to restrictions imposed by the donor or transferor of that property.

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Chapter 9

The IFTA, Inc. Website - A Treasure Trove

The IFTA, Inc. website contains most of the information that you might need as a Board member. Visit www.iftach.org to:

- see information on upcoming Board meetings
- contact IFTA, Inc. staff
- contact the other members of the Board
- review the most current version of the Strategic Plan
- review IFTA, Inc. Bylaws
- contact member jurisdictions
- contact committees

If you need additional information, please contact a member of the IFTA, Inc. staff.

IFTA, Inc. offers several levels of security to its website. IFTA Commissioners may assign one of these various levels to its employees.