International Fuel Tax Association, Inc.
P. O. Box 24195
Tempe, AZ 85285
www.iftach.org

IFTA, INC. BOARD OF TRUSTEES
CHARGE TO THE
ALTERNATIVE TAXING METHODOLOGIES COMMITTEE (ATMC)

1. **History:** The Alternative Taxing Methodologies Committee (ATMC) was renamed from the Alternative-Fuels Committee (AFC) as part of an expansion of the committee's authority and purpose per the committee charter as approved by the IFTA, Inc. Board of Trustees (Board). As part of the expanded scope of the committee's responsibilities, the Board is assigning the ATMC with researching and reporting on how alternative fuels and alternative methods of taxing the use of fuel and/or the highway system will affect how the Agreement is administered both currently and in the future.

2. **Purpose of Charge:**
   Review and research how the use of alternative fuels and the implementation of alternative methods of taxing the use of all motor fuels and the use of the highway system through this Agreement will impact the administration of IFTA. As part of this initiative, the Board of Trustees assigns the ATMC to:

   1. Develop a subcommittee consisting of, but not limited to, jurisdiction administrative and audit staff, attorneys, motor carriers, service providers, representatives from the technology sector, and subject matter experts on the IFTA Clearinghouse from within and outside IFTA, Inc.

   2. Research the existing and pending legislation in member jurisdictions relative to the taxation of alternative fuels and the use of alternative taxing methodologies to administer fuel use and road use taxes through this Agreement.

   3. Prepare a best practices guide including draft model legislation for member jurisdictions to assist with transitioning to alternative taxing methodologies for fuel and road use taxes imposed on the motor carrier industry.

   4. In conjunction with the IFTA, Inc. IT Manager, develop a prototype tax return and IFTA Clearinghouse process to accommodate existing and alternative taxing methodologies for all fuel types. Determine what, if any, additional data integrity rules should be considered by membership.

   5. Research the governing documents of IFTA to determine which Articles and Sections would need to be amended, added, or deleted to provide for alternative taxing methodologies in the administration, collection, and enforcement of motor fuel use or road use taxes through IFTA.

   6. Determine needs for member jurisdictions, the IFTA Clearinghouse, motor carriers, service providers, and the technology companies that provide IFTA tax administration systems.

3. **Charge**:

3.1 Develop subcommittee.

3.2 Review and research.

3.3 Provide Board Charge updates at each Board Meeting.

3.3 Provide results of the research, make recommendations to the Board including if applicable, draft recommended revisions for changes to the governing documents of IFTA.

4. **Timeline for Completion of Project**:

- Establish the subcommittee by the 1Q2027 Board Meeting. Receive approval from the Board Liaisons in accordance with Section VI of the ATMC Charter.

- Research completed and recommendations submitted to the IFTA Board of Trustees by the 4Q 2028 Board Meeting for review. Prepare a comprehensive presentation to advise member jurisdictions of the results of the research including, if applicable, a proposal and draft for amendments to the Agreement for consideration by Membership at the 2029 Annual Business Meeting.

Darrin Gerry (SD), President
IFTA, Inc. Board of Trustees

September 8, 2026
Date