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December 20, 2024

**VIA ELECTRONIC MAIL ONLY:**

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RE: Program Compliance Review Committee v. Maryland  
DRC 2024-0003 (Dispute Resolution Committee)

Dear Mr. Martorana:

I write regarding the IFTA, Inc. Board of Trustees' November 18, 2024 letter informing the Comptroller of Maryland that the Board will hear the Comptroller's appeal of the IFTA Dispute Resolution Committee's decision against the State of Maryland on February 3, 2025. I have several questions about the February 3<sup>rd</sup> hearing to clarify the procedure and provide information necessary to determine whether the Comptroller's representatives should appear in-person.

First, the November 18<sup>th</sup> letter states that the Comptroller may use the hearing to "provide additional information to supplement their written Appeal." I have several questions regarding the hearing's procedure, including:

- Does the Board intend the hearing to be evidentiary in nature like a trial requiring the presentation of all factual information through exhibits and witness testimony (including the information provided to the DRC), or does it intend to use an appellate format with the Board having reviewed the DRC's factual findings and decision and with the Comptroller's representatives advocating the Comptroller's position regarding the DRC's decision?
- Regardless of the format, would the Board allow both testimony and appellate argument at the hearing?
- Will the Board allow the Comptroller to ask questions of the DRC's Chair or rebut his comments?
- Will the Board allow for additional submissions from the Comptroller ahead of the February 3<sup>rd</sup> hearing?

Furthermore, I have several practical questions regarding the hearing:

- Will the hearing be recorded or transcribed by a stenographer?
- If not, would the Board object to the Comptroller making its own recording or having a stenographer present?
- If the Comptroller's representatives appear remotely via Microsoft Teams, will they be able to present written evidence or exhibits through that platform?
- If the Comptroller's representatives appear remotely, will all of them be able to be heard and seen in light of IFTA's December 18, 2024 email to all jurisdictions that they may view the hearing remotely, but will not be able to use their microphones or cameras.
- If the Comptroller's representatives appear in-person, will projection equipment with computer access be available for presenting written evidence or exhibits?
- How many persons will be appearing on behalf of IFTA to ensure the Comptroller's representatives provide adequate copies of written evidence or exhibits if they must be presented in hard copy.

Finally, the November 18<sup>th</sup> letter states, as set forth in Section V of the Dispute Resolution Process, that either the Board will issue its findings within sixty days of the hearing or the DRC's decision becomes final if the Board does not issue findings within those sixty days. I have two questions regarding this:

- Will the Board agree to provide its findings and determinations in writing regarding this appeal?
- If, after the February 3<sup>rd</sup> hearing, the Board decides to affirm the DRC's penalties, with the stay of the penalties remain in effect if the Comptroller seeks judicial relief?

I appreciate any clarity on these questions and appreciate your assistance. Please let me know if you have any questions.

Very truly yours,

*Michael W. Fox*

Michael W. Fox  
Assistant Attorney General