

**INTERNATIONAL FUEL TAX AGREEMENT
DISPUTE RESOLUTION PROCESS**

STATEMENT OF PURPOSE

The purpose of the International Fuel Tax Agreement (IFTA) Dispute Resolution Process is to provide a process by which the member jurisdictions and IFTA licensees have confidence that compliance issues regarding the IFTA governing documents are being addressed in a consistent and an efficient manner. The Dispute Resolution Process offers the opportunity for member jurisdictions, the Program Compliance Review Committee and IFTA licensees to address compliance issues pursuant to the IFTA Articles of Agreement, Sections R1555.100.005 and R1555.100.010. The goal of this process is to offer all member jurisdictions and IFTA licensees a safeguard against noncompliance. The Dispute Resolution Process also provides a means for resolution of continuing compliance issues identified through the Program Compliance Review Process.

I. DEFINITIONS AND GENERAL PROCEDURES

A. DEFINITIONS

The following definitions will be used throughout the entire dispute resolution process.

1. **Board:**

Board of Trustees of IFTA, Inc. The act of a two-thirds majority of the Trustees shall be the act of the Board.

2. **Chair:**

Chair of the Dispute Resolution Committee of IFTA, Inc. The chair will refer to the chair's replacement in this Dispute Resolution Process if the chair's jurisdiction is involved in the dispute. The succession shall be the vice chair. If the vice chair's jurisdiction is involved in the dispute, the Committee shall designate one of its members.

3. **Committee:**

Dispute Resolution Committee of IFTA. Unless stated otherwise, the Committee's actions must be by a two-third vote of a quorum present of all the eligible voting members.

4. **Complainant:**

- A. A member jurisdiction alleging non-compliance by a member jurisdiction.
- B. An IFTA licensee alleging non-compliance by a member jurisdiction in only those matters authorized by the IFTA Articles of Agreement.
- C. The IFTA Program Compliance Review Committee

5. **Executive Director:**

Executive Director of IFTA, Inc. For purposes of this process, should the Executive Director be unavailable, the duties of the Executive Director shall be performed by the Program Director of IFTA, Inc. In that instance, "Executive Director" shall refer to the Program Director.

6. **IFTA Commissioner:**

The IFTA member jurisdiction representative designated by such jurisdiction to vote on all IFTA-related matters requiring jurisdiction vote. For purposes of this Dispute Resolution Process, an IFTA Commissioner may designate another representative of the same jurisdiction to perform required duties. In that instance, "IFTA Commissioner" shall refer to the designee.

7. **Quorum:**

A quorum of the committee to conduct business shall be the vote of 7 members.

8. **Referral:**

A formal Referral for Enforcement of a Final Determination Finding of Non-compliance from the Program Compliance Review Committee.

9. **Respondent:**

A member jurisdiction alleged to be in non-compliance by another member jurisdiction, the Program Compliance Review Committee or an IFTA licensee.

10. **Review:**

A Program Compliance Review.

11. **Review Committee:**

The IFTA Program Compliance Review Committee.

B. GENERAL PROCEDURES

The following general procedures will be used throughout the entire dispute resolution process.

1. The Complaint, Referral, Protest of Referral or Motion for Appeal will be considered filed with the Committee when filed with the Executive Director at the business address of IFTA, Inc. The Complaint, Referral, Protest of Referral for Motion for Appeal must be sent to the Executive Director by United States Postal Service certified mail, return receipt requested, by a method of receipted mail offered by the Canada Post or any other National Postal Service, or by an express delivery service.
2. All documents filed during these proceedings, other than the Complaint, Referral, Protest of Referral, or Motion for Appeal may be filed by facsimile or electronic mail with the Executive Director. The original copy must then be mailed to the Executive Director at the business address of IFTA, Inc.
3. For proof of service of the Complaint, Referral, Protest of Referral or Motion for Appeal, the date of service shall be the date shown on the receipt issued by the Postal or Post Service or the express delivery service. For proof of service of other documents filed with the Executive Director by mail, the date of service shall be the postmark date. For proof of service of other documents filed by facsimile, the date of service shall be the date recorded by the receiving fax machine on the received document. For proof of service of other documents transmitted by express delivery service, the date of service shall be the date recorded on the receipt issued by such service. For proof of service of other documents transmitted by electronic mail, the date of service shall be the received date recorded by the receiving computer.
4. The Committee or Board shall reject any document served outside the time limitations contained in these procedures. All time limitations stated in days refer to calendar days. If the due date falls on a Saturday, Sunday, or legal holiday, the next business day shall be considered the final filing date.
5. Ex parte communications between any party to a proceeding and any member of the Committee regarding the issues contained in the Complaint or Referral are prohibited during a matter pending before the Committee. A Committee member that has an ex parte communication regarding an issue contained in the Complaint or Referral shall not continue to participate or vote in the Complaint or Program Compliance Review Enforcement Process.
6. The Committee has full discretion regarding any matter pending before it unless otherwise provided in these procedures.
7. The Chair of the Committee or his or her designee will preside over all matters contained herein. If any Committee member is from a Complainant's or Respondent's jurisdiction, that Committee member will be excused from the proceedings and the remaining Committee members will continue with the proceedings.

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B. GENERAL PROCEDURES

Ratified by Membership July 1996

Effective July 1, 1997

Revised and Ratified July 2004

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8. Parties to a proceeding may represent themselves or may be represented by counsel.
9. All pleadings filed in a proceeding must contain a certificate of service showing the date the document is placed in the mail, faxed, sent by electronic mail, or presented to an express delivery service.
10. The Executive Director will maintain a file on behalf of the Committee. Each Complaint and Referral will be assigned a Docket Number upon receipt by IFTA, Inc. IFTA, Inc. will inform the Committee and all parties of the Docket Number assigned to the action filed. IFTA, Inc. will publish the docket to the membership and subscribers on a monthly basis. The docket will include the issues contained in each Complaint and Referral filed. The docket will also include the hearing or review date and location for each cause of action.
11. During the course of a Complaint and Referral, the Complainant and the Respondent have the right to request extensions of time on filing dates, to request the continuance of a scheduled date, and to bring any other preliminary matters before the Committee. All such requests will be filed with the Executive Director and be served on the other party. Any reply to such requests or other preliminary matters shall be filed by the other party within fifteen (15) days of the date of the certificate of service contained in the pleading. The Chairperson shall grant or deny these requests as deemed necessary, based on the requests and replies filed, and shall issue an Order in response. Any Order issued will indicate distribution to the parties and will be disseminated to the parties by the Executive Director.
12. On the scheduled date of a review or hearing, the Committee will review the written submissions of the parties or conduct a hearing of the matter. Any hearing will be informal in nature, and will be recorded by electronic means. Tapes of the proceedings will be maintained in a secure manner by IFTA, Inc. If any party to the proceeding requests that a certified court reporter record the proceedings, or desires to have a tape of the proceedings transcribed, the cost of the court reporter's service or the transcription will be assumed by the party making the request. If a transcription of the proceeding is done, the party must provide two (2) certified copies of the transcription to the Committee by sending the transcriptions to the Executive Director. The cost of these copies will be assumed by the party requesting the transcription.
13. Rules of evidence normally required in a judicial proceeding will not apply.

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II. COMPLAINT PROCESS

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A.. GENERAL INFORMATION

1. Before a member jurisdiction or an IFTA licensee may bring a Complaint against a member jurisdiction, the parties shall make good-faith attempts to resolve their dispute. A good faith attempt includes both parties taking steps to resolve their differences and settle the matter prior to bringing a Complaint.
2. A Complaint proceeding is initiated by the filing of a Complaint ("Complaint") with the Committee.
3. The Committee shall review a Complaint for merit. If the Committee finds that the Complaint has no merit or was filed in bad faith, the Complaint shall be dismissed, and actual expenses incurred in the filing of the proceeding, including out-of-pocket expenses incurred by IFTA, Inc. and the Respondent, shall be assessed against the Complainant. Such expenses shall include, but not be limited to, travel expenses, legal fees (if no in-house legal counsel is available), postage and costs of long-distance telephone calls. Such expenses shall not include salaries and benefits of employees or any overhead costs. Proof of these expenses of the parties is required.

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B. COMPLAINT PROCESS

1. The original Complaint will be filed by the Complainant with the Executive Director, one (1) copy shall be served on the IFTA Commissioner of the Respondent, and one (1) copy shall be served on the head of the Respondent agency which administers the IFTA program (if different from the IFTA Commissioner). The Executive Director shall disseminate copies of the Complaint to the members of the Committee and will place the original document in the Respondent's Review file maintained at IFTA, Inc.

2. The Complaint shall contain at least the following:
 - a. name, address, and telephone number of Complainant;
 - b. name, address, and telephone number of IFTA Commissioner of Complainant (if applicable);
 - c. name, address, and telephone number of Respondent;
 - d. name, address, and telephone number of IFTA Commissioner of Respondent;
 - e. Indications, including evidentiary evidence, of all prior actions taken by the parties to resolve the dispute;
 - f. copies of Complainant's evidentiary documents that support the allegations contained in the Complaint; (The Complaint should contain a statement that the evidence is attached to the Complaint and incorporated by reference in the Complaint. The evidentiary documents should be indexed and attached as exhibits to the Complaint.)
 - g. request for relief; (The Complainant may request a ruling of non-compliance based on the evidence submitted or may request that the disposition include an order for a Program Compliance Review.)
 - h. a Request for Hearing by the Committee; (If no such request is made, the Committee will review the written submissions of the parties within thirty (30) days of the due date of the Respondent's Answer.)
 - i. the signature of the IFTA Commissioner of the Complainant or the signature of the owner or an authorized officer or partner of an IFTA licensee; and
 - j. dated certificate of service on Respondent and IFTA, Inc. (The certificate should state what delivery or mail service was used.)

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3. Respondent will have thirty-five (35) days from the date shown on the certificate of service contained in the Complaint to answer the Complaint.
4. The original Answer shall be served by the Respondent on the Executive Director and one (1) copy shall be served on the Complainant. The Executive Director will disseminate copies of the Answer to the members of the Committee, and the Executive Director will place the original in the Respondent's Review file.
5. The Answer should be all inclusive by responding to each of the paragraphs contained in the Complaint and, in addition, must include at least the following:
 - a. copies of Respondent's evidentiary documents that support the allegations contained in the Answer; (The Answer should contain a statement that the evidence is attached to the Answer and incorporated by reference in the Answer. The evidentiary documents should be indexed and attached as exhibits to the Answer.)
 - b. a Request for Hearing by the Committee, if applicable; (Such Request should be made only if the Complainant did not request a hearing.)
 - c. the signature of the IFTA Commissioner of the Respondent; and
 - d. dated certificate of service upon the Complainant and IFTA, Inc. (The certificate should state what delivery or mail service was used.)
6. Respondent's failure to submit timely Answer to the Complaint will constitute an admission by the Respondent to the allegations contained in the Complaint.
7. The Complaint and the Answer may be amended once within thirty (30) days of filing. Service of amended pleadings shall be the same as required for the original pleadings. Responses to any amended pleading must be filed within fifteen (15) days of the date of the certificate of service contained in the amended pleading. If any extensions of time are requested and granted, the due dates will be automatically extended accordingly.
8. Within 30 days after receipt of the Complaint and the Answer thereto, the Committee shall schedule a date and location for the hearing. The Committee should select a date that ensures the hearing will be held as soon as possible. The hearing date and location shall be set at the discretion of the Committee. The Committee, working in concert with IFTA, Inc., will make every effort to schedule the hearing in conjunction with the Annual IFTA Business Meeting, IFTA Manager's/Law Enforcement Workshop, IFTA/IRP Audit Workshop or any other regularly scheduled meeting of IFTA, Inc.
9. If neither party requests a hearing, the Complainant and the Respondent may have the opportunity to provide briefs in support of their positions. The briefing schedule is as follows:
 - a. Complainant's Brief in Support is due fifteen (15) days from the due date of the Answer;

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- b. Respondent's Brief in Opposition is due ten (10) days after receipt of the Complainant's brief; and
- c. Complainant's Reply Brief is due five (5) days after receipt of the Respondent's Brief in Opposition.

All briefs shall be no more than a maximum of thirty (30) double-spaced pages (excluding exhibits).

- 10. If the Committee has granted a Request for Hearing, the parties to the proceeding must, at least ten (10) days prior to the hearing date, inform the Committee in writing of the number of persons who will be offering testimony, a written offer of proof of the content of the testimony, and the estimated time required for their cases in chief. This information shall be sent by the parties to the Executive Director. The Executive Director will disseminate the information to the Committee. Copies of these documents shall be exchanged between the parties. The Committee may exclude any irrelevant, immaterial or unduly cumulative of repetitious evidence.
- 11. Any requests for discovery from either party shall be made within 30 days after receipt of the Answer. All responses to requests for discovery shall be completed within 30 days after receipt of the request for discovery.
- 12. The burden of proof in all such proceedings rests with the Complainant to show by a preponderance of the evidence that the allegations in the Complaint are true.
- 13. In a hearing, the Complainant will first be given the opportunity to be heard. The Complainant will offer its position by making a presentation to the Committee. The Respondent will have the right to cross-examine any witnesses presented by the Complainant. Following the Complainant's presentation, the Respondent's representative will make a presentation to the Committee. The Complainant will have the right to cross-examine any witnesses presented by the Respondent. The Committee may make inquiries of the parties' representatives at any time throughout the hearing. Following the Respondent's presentation, the Complainant will be given an opportunity to respond. Following the presentations of the parties, the Committee will open the floor for comments from others who wish to be heard. The Committee will then have discussions as necessary to render a decision on the matter. The Industry Advisors, at their discretion, are authorized to issue a written opinion relative to the evidence and testimony presented by the Complainant and Respondent. Such written opinion shall be issued to the Committee Chair and the Executive Director of IFTA, Inc. not later than twenty (20) days after the review of written submissions of the parties or of the hearing date. The Committee shall consider a written opinion submitted by the Industry Advisors as additional information to be reviewed during the discussions held prior to rendering a decision in the matter. A written decision from the Committee will be issued to the parties within sixty (60) days of the review of written submissions of the parties or of the hearing date.

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14. The Committee will select one of its members to draft the Findings on Complaint (“Findings”). That member will draft the Findings and communications will be had among the Committee members until the final draft is signed by each member of the Committee. The signature page of the Findings will be drafted to contain an area for approval by signature and an area for dissent by signature. Any Findings issued by the Committee must be approved by a majority of the voting members of the Committee. If a hearing is held, only the Committee members present at the hearing may vote. If a Committee member dissents to the Findings, a written dissent may be drafted by such member and included as part of the Findings issued.
15. The Findings will include determinations on all issues stated in the Complaint and will delineate the findings of the Committee. It will include grounds for each finding with the citations to the IFTA Articles of Agreement, Procedures Manual, and Audit Manual which support the Findings.
16. The Committee will then publish the Findings of Facts and Conclusion and Disposition. The Findings will show distribution to the Complainant, the IFTA Commissioner of the Respondent, the Chief Executive of the Respondent and IFTA, Inc.

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III. PROGRAM COMPLIANCE ENFORCEMENT PROCESS

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A. GENERAL INFORMATION

1. The Review Committee may bring a Referral for Enforcement of a Final Determination Finding of Non-Compliance. A Referral proceeding is initiated by the filing of a Referral with the Committee.
2. Before a Referral is brought against a member jurisdiction, the Review process must be completed and Review Committee must have issued a Final Determination Finding of Non-Compliance.
3. The Review Committee may bring a referral within sixty (60) days of the issuance of a Final Determination Finding of Non-Compliance.
4. In each case the filing of the Referral may be accomplished by the Chair of the Review Committee or his or her designee who must be a Review Committee member.
5. At the time of filing a Referral the Review Committee Chair must send a copy to the Respondent by one of the methods enumerated in the Definitions and General Provisions Section of the Dispute Resolution Process. Responses by a Respondent will be served on the Executive Director.

B. REFERRAL PROCESS

1. When, pursuant to the Review Process the Review Committee has issued a Final Determination Finding of Non-Compliance, the Review Committee, by its Chair, will file a Referral with the Committee.
2. In addition, the Review Committee will file with the Committee:
 - a. The Respondent's Program Compliance Review Final Report;
 - b. The Reassessment Plan resulting from the Respondent's Program Compliance Review;
 - c. The Reassessment Final Report resulting from the Respondent's Program Compliance Review;
 - d. The Final Determination Finding of Non-Compliance issued by the Review Committee; and
 - e. Any other information from the Respondent's Program Compliance Review file deemed necessary.
3. The findings of the Review Committee will be considered prima facie evidence of Respondent's non-compliance. The Respondent may Protest the Referral.
4. A Protest of Referral is initiated by the Respondent by filing same with the Executive Director, within thirty-five (35) days of the date the Referral is served on the Respondent. A Protest of Referral may state the existence of one or more of the following objections:
 - a. That the basis of the finding of Non-Compliance is erroneous in law.
 - b. That the ordered compliance goals and schedules were impossible to attain, unduly burdensome, or otherwise unreasonable.
 - c. That the Respondent can show that it is now complying with the Terms of the Final Determination or is otherwise now in compliance with the IFTA Program.

Arguments in support of the protest must be included.

5. If the Respondent does not file a Protest of Referral within the time limits established, the Final Determination Finding of Non-Compliance of the Review Committee will be declared the Compliance Findings and Order of the Committee.
6. A Protest of Referral shall contain at least the following:

- a. Name, address, and telephone number of the Respondent's IFTA Commissioner and of the attorney or other person the Respondent has assigned as its representative.
- b. A copy of the Final Determination Finding of Non-Compliance which is the subject of the Protest.
- c. Copies of any evidentiary documents that the Respondent intends to use to show compliance or progress warranting relief from the Final Determination Finding of Non-Compliance undertaken since the time of the last submission of evidence to the Review Committee.
- d. A request for relief.
- e. A request for a hearing by the Committee, or a waiver of a hearing by the Committee.
- f. The signature of the IFTA Commissioner and, if applicable, the lead representative of the Respondent.
- g. A dated certificate of service on the Executive Director of IFTA, Inc, including a statement of the method of service.

The Protest of Referral may be amended once within thirty (30) days of its filing. Service of an Amended Protest shall be the same as an original Protest.

8. The Review Committee may respond to a Protest or an Amended Protest within fifteen (15) days of its filing, but may elect not to do so. In such case, it will be deemed that the Review Committee has responded with a general denial.
9. Upon receipt of a Protest, the Executive Director will schedule a date and location for the Committee to review the written submission of the parties. If a hearing was requested by the Respondent and granted by the Committee, a hearing date and location will be set.
10. The Respondent and the Review Committee will have the opportunity to provide briefs in support of their positions on the Protest. Briefs are optional. The briefing schedule, amendable by the Chair, is as follows:
 - a. Respondent's Brief in Support is due fifteen (15) days from the due date of the filing of its Protest;
 - b. The Review Committee's Brief in Opposition is due ten (10) days after receipt of the Brief in Support.
 - c. The Respondent's Reply Brief is due five (5) days after receipt of Review Committee's Brief in Opposition.
11. If the Respondent requested a hearing, the Committee will grant the request upon agreement of any four (4) of its members.

12. Within thirty (30) days of the time scheduled for Committee consideration of the Protest, the Respondent shall file a written Statement of Compliance with the Committee. The Statement of Compliance will outline and describe the steps the Respondent has taken since the Final Determination of the Review Committee was issued that are intended to bring it into Compliance. The Statement of Compliance will include any documentary evidence the Respondent wishes to submit in support of facts alleged in the Statement.
13. If a hearing has been granted, the Respondent may also move, in its Statement of Compliance, to permit testimony at the hearing by a witness or witnesses as to factual matters contained in the Statement. Such a motion will include:
 - a. The identity of the witness or witnesses, including a description of his or her qualification and source of knowledge to testify as to IFTA compliance actions of the Respondent;
 - b. A summary of the facts expected to be elicited from each of them;
 - c. Copies of any documentary evidence expected to be sponsored by them.
14. The Review Committee may file his or her objections to any of the witnesses or proposed evidence, or may stipulate as to any facts it is proposing to introduce by witness. Granting a request to permit oral testimony is a question for the discretion of the Committee. Ordinarily, the Committee will not grant the request where it is satisfied that the documentary evidence is valid and sufficient to establish the facts in question, or where the Review Committee has stipulated as to the facts in question. The Committee may grant permission for the oral testimony by a majority vote.
15. The Review Committee may file its response to the Statement of Compliance, which will include any objections to the request for oral testimony of witnesses, within ten (10) days of receipt.
16. The Committee may grant the Request for Oral Testimony within five (5) days of the filing of any objections by the Review Committee, or of the expiration of the time for such objections.
17. Testimony given by witnesses will be confined to matters concerning actions related to compliance since the review conducted in the Program Compliance Review Process. Testimony will be received in an informal manner, preferably in a free narrative discussion between the witness and the Committee, with questions or comments for clarification by the representative of the Respondent and the Review Committee permitted as the need for such arise, rather than the usual style of a judicial proceeding. Respondent will carry the burden of proving the actions related to compliance.
18. Following any such testimony, the Respondent will have the opportunity to make its argument to the Committee, followed by the argument of the Review Committee. The Committee will have the right to interrupt and question during any argument. Arguments and counter-arguments may continue until the majority of the Committee considers that it has sufficient facts and arguments to enable it to make a decision.

19. The Committee will then have discussions as necessary to render a decision on the matter. The Committee will select one of its members to draft the Committee's Compliance Findings and Order. That member will draft the Findings and Order and communications will be had among the Committee members until the final draft is signed by each member of the Committee. The signature page of the Findings and Order will be drafted to contain an area for approval by signature and an area for dissent by signature. Any Findings issued by the Committee must be approved by a majority of the voting members of the Committee; except that in the case where a hearing was held and one or more members of the Committee were absent, in which case the approval of a majority of the voting members present is sufficient. A Committee member in dissent may draft his or her written dissent and include it as part of the Findings and Order issued.
20. The Findings will include a determination on all issues stated in the Protest, including grounds for each finding with citations to the IFTA Articles of Agreement, Procedures Manual, and Audit Manual that support its Finding and Order. The findings may take the form of a simple affirmation and adoption of the Final Determination Finding of Non-Compliance as the Committee's own decision. The Finding and Order will show distribution to the Review Committee, the IFTA Commissioner of the Respondent, IFTA, Inc., and the Chief Executive of the Respondent.
21. The Order may immediately assess any or all of the penalties provided for in section IV of this process and and/or request a resolution to expel the Respondent pursuant to Section R1555 of the IFTA Articles of Agreement.
22. The Order may also link the assessment of any of the possible penalties to the failure to attain certain goals in a Compliance Plan by stated dates certain. Following the issuance of an Order in this form, the Respondent will file its Certificate of Compliance not later than each of these dates, showing, with evidence in support, that it has attained such goal. Upon a failure to file a Certificate of Compliance by such date, the Review Committee will immediately file a Statement of Failure to File with the Executive Director of IFTA, Inc., with service on the Respondent. The relevant penalty will go into effect ten (10) days after service of the Review Committee's Statement of Failure to File unless the Respondent has in the meantime filed a satisfactory Certificate of Compliance.
23. Upon the filing of a Certificate of Compliance, the Review Committee will review it and within ten (10) days issue either a Finding of Compliance or of Continued Non-Compliance. If the Review Committee finds Continued Non-Compliance, the relevant penalty will go into effect after ten (10) days.
24. After a Finding of Continued Non-Compliance, the Respondent may Petition the Committee for Relief from the Penalty. The Review Committee may have an opportunity to respond. The Committee may consider the issue of Relief by any convenient and expeditious means of discussion and may grant the relief or otherwise alter the provisions of the penalty in effect upon either a sufficient showing by the Respondent of grounds of relief or on agreement of the representative of the Respondent and the Review Committee. Any Relief granted shall be issued in the form of an Amendment to the Findings and Order and shall be distributed in the same manner as the Findings and Order.

IV. PENALTIES

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1. If the Respondent fails to bring its program into compliance by the date determined by the Committee, the Respondent shall suffer immediate loss of voting power and all Board and standing committee seats.
2. If the Respondent fails to bring its program into compliance after 60 days of its loss of voting power, the Respondent's membership dues for the current year will be double. The Committee may grant an extension beyond the 60-day period if it believes the Respondent is taking reasonable steps to come into compliance.
3. If the Respondent fails to be in compliance after one year of its loss of voting power and membership dues being doubled the Respondent's membership dues for the next fiscal year will be tripled and a resolution for expulsion may be issued pursuant to the IFTA Articles of Agreement.
4. If the Respondent fails to be in compliance after one year of its membership dues being tripled, a resolution for expulsion will be issued pursuant to the IFTA Articles of Agreement.
5. If the expulsion resolution fails, the Respondent's membership dues will remain tripled until its program is in compliance. Upon compliance, the Respondent's membership dues for the next fiscal year will reduce to the amount assessed all jurisdictions in good standing.
6. All penalties shall be stayed until the appeal period is exhausted.

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V. APPEALS

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APPEALS

1. A party may appeal the Committee's findings to the Board, by submitting a Motion for Appeal to the Board not later than 60 days after the Committee's Findings are issued to the parties.
2. Upon receipt of a Motion for Appeal, the Board shall have 30 days to conduct a vote to accept or reject the motion. Within 10 days of the vote, the Board shall notify the party submitting the motion whether the motion passed or failed. If the vote on the Motion for Appeal passes, the Board shall review the matter not later than 60 days after the vote to accept the motion.
3. A Motion for Appeal shall:
 - a. Identify each error of fact, error of reasoning, or error of law which the moving party wishes to have reconsidered, with cross references to the transcript, if applicable;
 - b. Describe how each error causes the Committee's decision to be unlawful, unjust or unreasonable;
 - c. State concisely the factual findings, reasoning or legal conclusion proposed by the moving party;
 - d. Include any argument or memorandum of law the moving party wishes to file; and
 - e. Provide citations to IFTA governing documents or other applicable authority.
4. Any appeal requested shall not include a de novo review of the evidence submitted to the Committee. An appeal to the board shall be a review of the original record to determine if the Committee's findings include unsustainable errors with respect to interpretation of the Agreement, authority or jurisdiction.
5. The party appealing shall be responsible for all costs in providing the Board with a certified copy of the transcript of the hearing before the Committee.
6. The Board shall issue its decision within 45 days after it concludes deliberations.

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