

If I am inspecting a truck for IFTA, are there any other checks I can do?

Possibly, but it depends upon your jurisdiction's laws. Some jurisdictions are very active in enforcing their tax laws. If a QMV is being inspected, some jurisdictions will not only review the IFTA credentials, but will also examine the vehicle's fuel to determine if tax was paid (i.e. checking for the presence of dyed diesel). Others still will examine the cargo, bills of lading, and manifests to review if cigarette, liquor, motor fuel, or use taxes have been paid. Additionally, some agencies have authority to do a full Level I USDOT truck safety inspection. An IFTA inspection is often the gateway to finding other taxes due to your state or province.

How can I strengthen IFTA enforcement in our jurisdiction?

If you are looking for ways to bolster your IFTA enforcement program, your best source for information is the IFTA Law Enforcement Committee (L.E.C.). The L.E.C. acts as a liaison between the fuel tax administrators within the IFTA membership and the fuel tax

enforcement community by creating interest and promoting uniformity in fuel tax enforcement.

By contacting the L.E.C. you can be sure to get the most up-to-date information regarding IFTA enforcement.

You can also enhance your enforcement activities by taking part in the annual March & May (M&M) enforcement blitz. As early as possible in March, the LEC promotes as many jurisdictions as possible to partake in this blitz. It is a two or three day blitz directed at the roadside checking of IFTA documentation such as Licenses and Decals, which must be in place on all qualified Motor Vehicles by the end of February of each year.

What else does the IFTA law enforcement committee do?

In addition to acting as a liaison between the fuel tax administrators and the fuel tax enforcement community, the L.E.C. is responsible for carrying out its charter responsibilities while seeking input from other IFTA committees. The L.E.C. also:

- plans and participates in the annual M a n a g e r s / L a w Enforcement Workshop;
- reviews, comments on, and develops ballot proposals;
- maintains a full and active committee member roster; and,
- maintains the IFTA Best Practices Law Enforcement Guide.

You can contact the L.E.C. through IFTA, Inc. at 480.839.4382 or via the internet at www.iftach.org. Contacting either of these sources can also put you in touch with your jurisdictions' lead enforcement agency.



**Law Enforcement
Committee**

**A Quick Reference
for Roadside
Enforcement of
IFTA Requirements**

What is IFTA?

The International Fuel Tax Agreement (IFTA) is a motor fuel use tax program that involves interstate travel of qualified motor vehicles between the 48 contiguous U.S. states and 10 Canadian provinces. Motor fuel use tax is one portion of taxes that is collected specifically for building and maintaining our highways, bridges, and other important infrastructure. IFTA ensures its member jurisdictions are collecting and distributing motor fuel use tax fairly and efficiently.

Why is enforcement of IFTA important?

Simple – your jurisdiction relies on the collection of motor fuel use tax and their federal match-funds to help build and maintain its highways and bridges. By doing your part in enforcing the compliance of this program, you are ensuring that millions of drivers have access to safe roads and a network of highways exists for transporting our nation's goods and services. Additionally, not only will your diligent enforcement efforts benefit your jurisdiction's ability to enhance its highway systems, but having a well-built infrastructure with expanded routes is directly related to increased driver safety and a reduction in accident fatalities.

Who is required to pay motor fuel use tax?

Companies or owner/operators who operate qualified motor vehicles are required to register for IFTA credentials in their base jurisdiction and file motor fuel use tax reports to that jurisdiction.

What is a “Qualified Motor Vehicle”?

“Qualified motor vehicles” (QMV) are motor vehicles that are used, designed, or maintained for transporting persons or property and

- have two axles and a gross vehicle weight or registered gross weight exceeding 26,000 pounds or 11,797 kilograms;
- have three or more axles regardless of weight; or
- are used in combination and the gross weight of the combined vehicles exceeds 26,000 pounds or 11,797 kilograms. QMV does not include recreational vehicles.

Recreational Vehicles are vehicles such as motor homes, pickup trucks with attached campers, and buses when used exclusively for personal pleasure by an individual. In order to qualify as a recreational vehicle, the vehicle shall not be used in connection with any business endeavor.

Can I conduct IFTA credential inspections and stops?

As a law enforcement official, your first step prior to engaging in active IFTA

enforcement should be to contact your state or provincial agency that administers the IFTA program. This is typically your state's/province's revenue, transportation, motor vehicles, or licensing department. Enforcement efforts vary among jurisdictions. Some jurisdictions rely solely upon that department's agents to conduct enforcement. Others allow their state police to enforce IFTA, while others allow local law enforcement to conduct IFTA inspections. Depending on how your jurisdiction's laws are written, you may or may not have the authority to conduct IFTA credential stops and inspections. Once you have identified the “lead” agency and you have determined your eligibility to enforce IFTA, the lead agency can provide you with proper IFTA enforcement training.

What exactly is an IFTA credential stop?

An IFTA credential stop is executed simply to inspect a qualified motor vehicle's IFTA decals and license (or lack thereof). Once the QMV is safely off the highway, the enforcement officer reviews the validity of the credentials. If all requirements appear to be in order, the vehicle can continue on its way. If the vehicle is not displaying the required credentials, or the credentials appear to be fraudulent, the driver could be detained until temporary credentials are obtained, fines paid, and tax obligations fulfilled.