*FOR VOTE AT THE 2026 ANNUAL BUSINESS MEETING*

**IFTA BALLOT PROPOSAL**
**#01-2026**

**Sponsor**
Jurisdiction of Arizona

**Date Submitted**
3/23/2026

**Proposed Effective Date**
January 1, 2027

**Manual Sections to be Amended - addition** (January 2026 Version, as revised)

**P250 Display of Account Identification Number**

**Subject**
IFTA Account Identification Number

**History/Digest**

The IFTA fuel tax license number sometimes corresponds to an individual's social security number for those who don't have an EIN. This number is also printed on the physical license kept in the trucks of an owner's fleet, potentially exposing them to fraudulent activities. In today's world, where identity theft is increasingly common, it would be prudent to avoid printing this number on their paper license. The Agreement specifies that the EIN should be used, which suggests it ought to be printed on the IFTA paper license as well.

We have worked with our Department of Public Safety and they confirmed the IFTA license number is not used and stated if IFTA chooses to remove that from the form it will not create an issue for them.

**Intent**
Our goal is to allow for the display of only the last four digits of the IFTA license number on the IFTA License. We will maintain the complete license number in our systems, but access will be restricted to those who require it to perform their duties.

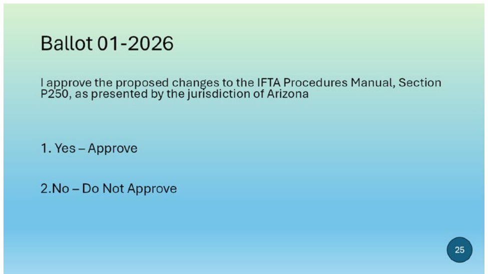
**Interlining Indicates Deletion; Underlining Indicates Addition – ALL CHANGES MUST BE HIGHLIGHTED IN RED**

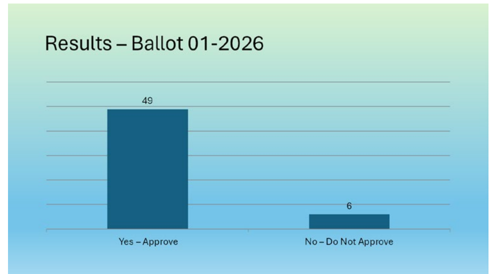
**P250 DISPLAY OF ACCOUNT IDENTIFICATION NUMBER**

**To mitigate the risk of fraud and to protect Personally Identifiable Information (PII), member jurisdictions may limit the display of the Federal Employer Identification Number, Social Security Number, Canadian Identification Number, or Base Jurisdiction Assigned Number to the last four digits of that number on the IFTA License. Display of the last four digits of the account identification number on the IFTA License does not affect the requirement to include the complete account number of each licensee on the Licensee Demographic Data in accordance with Article R2110.200 of the IFTA Articles of Agreement or on the Incoming Billing Transmittals in accordance with Section P1040.150 of the IFTA Procedures Manual.**

## Question Details (Ballot #01-2026) PASSED

**Total Responses: 55**




| Participant | Response |
| --- | --- |
| Alabama Thigpen | Yes – Approve |
| Alberta Ackroyd | Yes – Approve |
| Arizona Williams | Yes – Approve |
| Arkansas Richard | No – Do Not Approve |
| British Columbia Harrison | Yes – Approve |
| California Kimsey | Yes – Approve |
| Colorado Zion | [No Response] |
| Connecticut Romeo | Yes – Approve |
| Delaware Himmler | Yes – Approve |
| Florida Cunningham | [No Response] |
| Georgia Prince | Yes – Approve |
| Idaho Alvarez | Yes – Approve |
| Illinois Blessing | No – Do Not Approve |
| Indiana Boone | Yes – Approve |
| Iowa Winston | Yes – Approve |
| Kansas Parker | No – Do Not Approve |
| Kentucky McDaniel | Yes – Approve |
| Louisiana Cooper | Yes – Approve |
| Maine Gerry | Yes – Approve |
| Manitoba Hanlan | Yes – Approve |
| Maryland O'Lare | Yes – Approve |
| Massachusetts Acevedo | Yes – Approve |
| Michigan Steele | Yes – Approve |
| Minnesota Loper | [No Response] |

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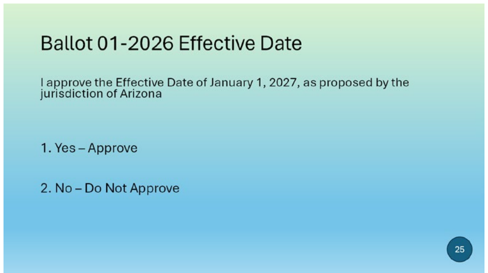
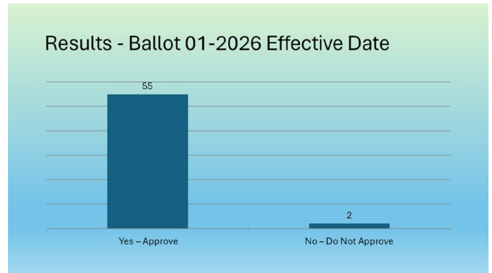
|---|---|
| Mississippi Shore | Yes – Approve |
| Missouri Dorrough | Yes – Approve |
| Montana Alexander | Yes – Approve |
| Nebraska Crawford | No – Do Not Approve |
| Nevada Bigler | Yes – Approve |
| New Brunswick Leahy | Yes – Approve |
| Newfoundland & Labrador Lockyer | Yes – Approve |
| New Hampshire Gray | Yes – Approve |
| New Jersey Walker | Yes – Approve |
| New Mexico Casalduc | Yes – Approve |
| New York Effinger | Yes – Approve |
| North Carolina Milak | Yes – Approve |
| North Dakota Voegele | Yes – Approve |
| Nova Scotia St. John | Yes – Approve |
| Ohio DeRose | Yes – Approve |
| Oklahoma Willingham | Yes – Approve |
| Ontario Bowie | Yes – Approve |
| Oregon Fitzgibbon | Yes – Approve |
| Pennsylvania Wisyanski | Yes – Approve |
| Prince Edward Island Pineau | Yes – Approve |
| Quebec Boucher | Yes – Approve |
| Rhode Island Iafrate | Yes – Approve |
| Saskatchewan Worobec | Yes – Approve |
| South Carolina Bruce | Yes – Approve |
| South Dakota Gerry | Yes – Approve |
| Tennessee Lanfair | Yes – Approve |
| Texas Julius | Yes – Approve |
| Utah Hesche | Yes – Approve |
| Vermont Robillard | Yes – Approve |
| Virginia Harrison | No – Do Not Approve |
| Washington Briscoe | Yes – Approve |
| West Virginia Acree | Yes – Approve |
| Wisconsin Litscher | No – Do Not Approve |
| Wyoming Lopez | Yes – Approve |

## Question Details (Ballot #01-2026 Effective Date) PASSED

**Total Responses: 57**




| Participant | Response |
|---|---|
| Alabama Thigpen | Yes – Approve |
| Alberta Ackroyd | Yes – Approve |
| Arizona Williams | Yes – Approve |
| Arkansas Richard | Yes – Approve |
| British Columbia Harrison | Yes – Approve |
| California Kimsey | Yes – Approve |
| Colorado Zion | [No Response] |
| Connecticut Romeo | Yes – Approve |
| Delaware Himmler | Yes – Approve |
| Florida Cunningham | Yes – Approve |
| Georgia Prince | Yes – Approve |
| Idaho Alvarez | Yes – Approve |
| Illinois Blessing | Yes – Approve |
| Indiana Boone | Yes – Approve |
| Iowa Winston | Yes – Approve |
| Kansas Parker | Yes – Approve |
| Kentucky McDaniel | Yes – Approve |
| Louisiana Cooper | Yes – Approve |
| Maine Gerry | Yes – Approve |
| Manitoba Hanlan | Yes – Approve |
| Maryland O'Lare | Yes – Approve |
| Massachusetts Acevedo | Yes – Approve |
| Michigan Steele | Yes – Approve |
| Minnesota Loper | No – Do Not Approve |

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|---|---|
| Mississippi Shore | Yes – Approve |
| Missouri Dorrough | Yes – Approve |
| Montana Alexander | Yes – Approve |
| Nebraska Crawford | Yes – Approve |
| Nevada Bigler | Yes – Approve |
| New Brunswick Leahy | Yes – Approve |
| Newfoundland & Labrador Lockyer | Yes – Approve |
| New Hampshire Gray | Yes – Approve |
| New Jersey Walker | Yes – Approve |
| New Mexico Casalduc | Yes – Approve |
| New York Effinger | Yes – Approve |
| North Carolina Milak | Yes – Approve |
| North Dakota Voegele | Yes – Approve |
| Nova Scotia St. John | Yes – Approve |
| Ohio DeRose | Yes – Approve |
| Oklahoma Willingham | Yes – Approve |
| Ontario Bowie | Yes – Approve |
| Oregon Fitzgibbon | Yes – Approve |
| Pennsylvania Wisyanski | Yes – Approve |
| Prince Edward Island Pineau | Yes – Approve |
| Quebec Boucher | Yes – Approve |
| Rhode Island Iafrate | Yes – Approve |
| Saskatchewan Worobec | Yes – Approve |
| South Carolina Bruce | Yes – Approve |
| South Dakota Gerry | Yes – Approve |
| Tennessee Lanfair | Yes – Approve |
| Texas Julius | Yes – Approve |
| Utah Hesche | Yes – Approve |
| Vermont Robillard | Yes – Approve |
| Virginia Harrison | Yes – Approve |
| Washington Briscoe | Yes – Approve |
| West Virginia Acree | Yes – Approve |
| Wisconsin Litscher | No – Do Not Approve |
| Wyoming Lopez | Yes – Approve |

***FOR VOTE AT THE 2026 ANNUAL BUSINESS MEETING***

**IFTA BALLOT PROPOSAL**
**#02-2026**

**Sponsor**

IFTA Agreement Procedures Committee & IFTA Audit Committee

**Date Submitted**

April 10, 2026

**Proposed Effective Date**

Upon passage

**Manual Sections to be Amended**

Articles of Agreement — Article XIII
R1300 Audits
R1340 Review / Revision Of Audit Requirements

**Subject**

Revision of Audit Requirements

**History/Digest**

It has come to the attention of the IFTA Agreement Procedures Committee that current language in R1340.300 and R1635 creates conflicting requirements regarding effective dates for implementing amendments to the Audit Manual. Through committee discussions, we believe the framers of the original Agreement did not intend for different requirements to exist for effective dates.

However, as currently written:

- R1340.300 prohibits R1635 from advancing an effective date by a ¾ majority vote of the voting members.
- This restriction prevents ratification of a change to the effective date listed in R1635, even when such a change has broad member support.

This inconsistency suggests that the original intent was not to limit flexibility in setting effective dates for amendments.

Further, R1340 requires the Audit Committee to review the audit requirements at least once every three years.

R1340.200 and .300 are redundant to requirements already established in R1635 with respect to making amendments.

It is recommended that R1340 be simplified for consistency with the Audit Committee's role, which is to review and maintain the Audit Manual in accordance with Article XVIII. Further to the Audit Committee's review, the process for any proposals for amendment to the Audit Manual shall be in accordance with Article XVI. Therefore, the process for making amendments to the Audit Manual will be consistent with the process for making amendments to all of the IFTA manuals.

**<u>Intent</u>**

To address redundancy and to create uniformity in the process for making amendments to the Audit Manual.

**Interlining Indicates Deletion; Underlining Indicates Addition – ALL CHANGES MUST BE HIGHLIGHTED IN RED**

R1340 REVIEW / REVISION OF AUDIT ~~REQUIREMENTS~~ MANUAL

~~.100 The Audit Committee shall review the audit requirements of this Agreement at least once every three years.~~

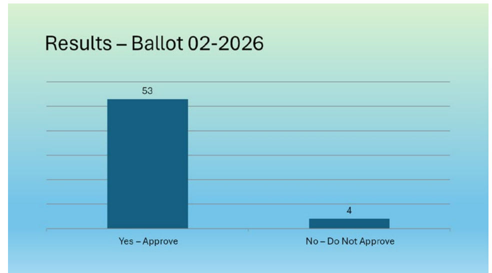
~~.200 Proposed changes shall be subject to approval by the member jurisdictions in accordance with IFTA Articles of Agreement Section R1600.~~

~~.300 Changes to the Audit Manual shall not be effective with less than a one-year notification, unless unanimously approved for an earlier date.~~

The Audit Committee shall review the Audit Manual at least once every three years. Proposed changes shall be made in accordance with Article XVI.

## Question Details (Balot #02-2026) PASSED

**Total Responses: 57**

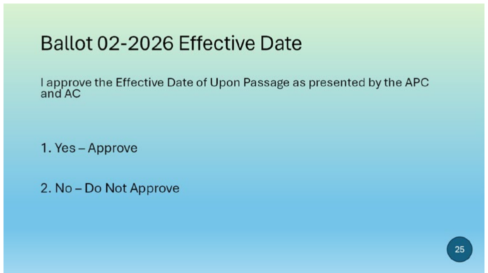



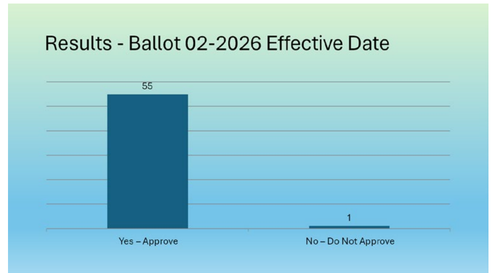

| Participant | Response |
| --- | --- |
| Alabama Thigpen | Yes – Approve |
| Alberta Ackroyd | Yes – Approve |
| Arizona Williams | Yes – Approve |
| Arkansas Richard | Yes – Approve |
| British Columbia Harrison | Yes – Approve |
| California Kimsey | Yes – Approve |
| Colorado Zion | Yes – Approve |
| Connecticut Romeo | Yes – Approve |
| Delaware Himmler | Yes – Approve |
| Florida Cunningham | Yes – Approve |
| Georgia Prince | Yes – Approve |
| Idaho Alvarez | Yes – Approve |
| Illinois Blessing | Yes – Approve |
| Indiana Boone | Yes – Approve |
| Iowa Winston | Yes – Approve |
| Kansas Parker | Yes – Approve |
| Kentucky McDaniel | Yes – Approve |
| Louisiana Cooper | Yes – Approve |
| Maine Gerry | Yes – Approve |
| Manitoba Hanlan | Yes – Approve |
| Maryland O'Lare | Yes – Approve |
| Massachusetts Acevedo | No – Do Not Approve |
| Michigan Steele | Yes – Approve |
| Minnesota Loper | [No Response] |

| | |
|---|---|
| Mississippi Shore | Yes – Approve |
| Missouri Dorrough | No – Do Not Approve |
| Montana Alexander | Yes – Approve |
| Nebraska Crawford | Yes – Approve |
| Nevada Bigler | Yes – Approve |
| New Brunswick Leahy | Yes – Approve |
| Newfoundland & Labrador Lockyer | Yes – Approve |
| New Hampshire Gray | Yes – Approve |
| New Jersey Walker | Yes – Approve |
| New Mexico Casalduc | Yes – Approve |
| New York Effinger | Yes – Approve |
| North Carolina Milak | Yes – Approve |
| North Dakota Voegele | Yes – Approve |
| Nova Scotia St. John | Yes – Approve |
| Ohio DeRose | Yes – Approve |
| Oklahoma Willingham | Yes – Approve |
| Ontario Bowie | Yes – Approve |
| Oregon Fitzgibbon | Yes – Approve |
| Pennsylvania Wisyanski | Yes – Approve |
| Prince Edward Island Pineau | Yes – Approve |
| Quebec Boucher | No – Do Not Approve |
| Rhode Island Iafrate | Yes – Approve |
| Saskatchewan Worobec | Yes – Approve |
| South Carolina Bruce | Yes – Approve |
| South Dakota Gerry | Yes – Approve |
| Tennessee Lanfair | Yes – Approve |
| Texas Julius | Yes – Approve |
| Utah Hesche | Yes – Approve |
| Vermont Robillard | Yes – Approve |
| Virginia Harrison | No – Do Not Approve |
| Washington Briscoe | Yes – Approve |
| West Virginia Acree | Yes – Approve |
| Wisconsin Litscher | Yes – Approve |
| Wyoming Lopez | Yes – Approve |

## Question Details (Ballot #02-2026 Effective Date) PASSED

**Total Responses: 56**




| Participant | Response |
|---|---|
| Alabama Thigpen | [No Response] |
| Alberta Ackroyd | Yes – Approve |
| Arizona Williams | Yes – Approve |
| Arkansas Richard | Yes – Approve |
| British Columbia Harrison | Yes – Approve |
| California Kimsey | Yes – Approve |
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| Vermont Robillard | Yes – Approve |
| Virginia Harrison | Yes – Approve |
| Washington Briscoe | Yes – Approve |
| West Virginia Acree | Yes – Approve |
| Wisconsin Litscher | Yes – Approve |
| Wyoming Lopez | Yes – Approve |

***FOR VOTE AT THE 2026 ANNUAL BUSINESS MEETING***

**IFTA BALLOT PROPOSAL**
**#03-2026**

**Sponsor**

IFTA Audit Committee

**Date Submitted**

April 14, 2026

**Proposed Effective Date**

January 1, 2027

**Manual Sections to be Amended**

Audit Manual A420 Notification

**Subject**

Amend IFTA Audit Manual Section A420.200 to clarify that the submission of requested records prior to the proposed audit start date may be reasonably interpreted as licensee consent to begin the audit within the 30-day notification period.

**History/Digest**

Section A420.200 currently allows the base jurisdiction to initiate the audit within the 30-day notification period if there is agreement from the licensee or "for just cause". However, audit practices vary regarding whether proactive submission of records is deemed "agreement" sufficient to proceed before the required notification expires. This inconsistency leads to uncertainty and potential conflict in audit initiation procedures. The proposed addition to section A420.200 promotes transparency and consistency.

**Intent**

The intent of this amendment is to remove ambiguity regarding what constitutes "agreement from the licensee" in A420.200. By expressly recognizing that submission of the requested records prior to the proposed start date may be "reasonably interpreted as consent," jurisdictions gain a clear and documented basis for exercising early audit initiation when warranted.

**Interlining Indicates Deletion; Underlining Indicates Addition – ALL CHANGES MUST BE HIGHLIGHTED IN RED**

Audit Manual

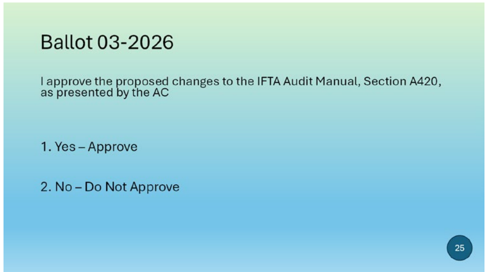
A420 NOTIFICATION

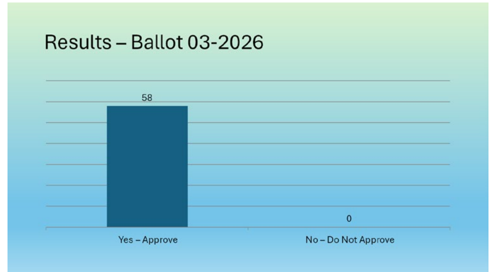
.100 The licensee should be contacted at least 30 days prior to the conduct of an audit. Through the initial or subsequent audit contacts, the licensee must be advised of the audit period, the type of records to be audited, and the proposed audit start date.

.200 The base jurisdiction may begin the audit within the 30 day notification period ~~with agreement from~~ if the licensee consents, the licensee provides requested records, or ~~for~~ a jurisdiction finds just cause.

## Question Details (Ballot #03-2026) PASSED

**Total Responses: 58**




| Participant | Response |
|---|---|
| Alabama Thigpen | Yes – Approve |
| Alberta Ackroyd | Yes – Approve |
| Arizona Williams | Yes – Approve |
| Arkansas Richard | Yes – Approve |
| British Columbia Harrison | Yes – Approve |
| California Kimsey | Yes – Approve |
| Colorado Zion | Yes – Approve |
| Connecticut Romeo | Yes – Approve |
| Delaware Himmler | Yes – Approve |
| Florida Cunningham | Yes – Approve |
| Georgia Prince | Yes – Approve |
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| Illinois Blessing | Yes – Approve |
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| Iowa Winston | Yes – Approve |
| Kansas Parker | Yes – Approve |
| Kentucky McDaniel | Yes – Approve |
| Louisiana Cooper | Yes – Approve |
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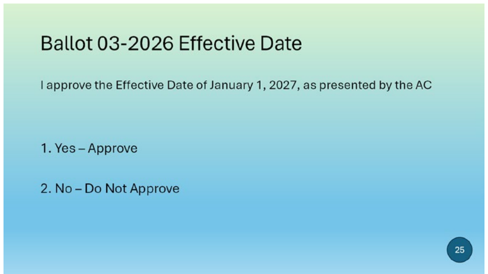
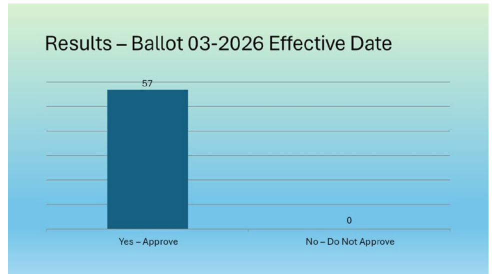
| Utah Hesche | Yes – Approve |
| Vermont Robillard | Yes – Approve |
| Virginia Harrison | Yes – Approve |
| Washington Briscoe | Yes – Approve |
| West Virginia Acree | Yes – Approve |
| Wisconsin Litscher | Yes – Approve |
| Wyoming Lopez | Yes – Approve |

## Question Details (Ballot #03-2026 Effective Date) PASSED

**Total Responses: 57**




| Participant | Response |
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| Alabama Thigpen | Yes – Approve |
| Alberta Ackroyd | Yes – Approve |
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| Saskatchewan Worobec | Yes – Approve |
| South Carolina Bruce | Yes – Approve |
| South Dakota Gerry | Yes – Approve |
| Tennessee Lanfair | Yes – Approve |
| Texas Julius | [No Response] |
| Utah Hesche | Yes – Approve |
| Vermont Robillard | Yes – Approve |
| Virginia Harrison | Yes – Approve |
| Washington Briscoe | Yes – Approve |
| West Virginia Acree | Yes – Approve |
| Wisconsin Litscher | Yes – Approve |
| Wyoming Lopez | Yes – Approve |

**IFTA BALLOT PROPOSAL**
**#04-2026**

**Sponsor**

IFTA Audit Committee

**Date Submitted**

April 14, 2026

**Proposed Effective Date**

January 1, 2027

**Manual Sections to be Amended**

Procedures Manual P550 Fuel Records

**Subject**

Amend IFTA Procedures Manual Section P550.220.015 to specify that accepted transaction listings must be generated by the third-party fuel card system involved in the original fuel purchase transaction.

**History/Digest**

Section P550.220.015 of the IFTA Procedures Manual currently allows a “transaction listing generated by a third party” to be used as acceptable fuel records. However, this language is broad and has led to inconsistent interpretation among jurisdictions. In some cases, jurisdictions have accepted summaries or reports generated by entities that were not part of the original fuel purchase or card-processing system. These secondary documents may not reflect the actual transactional data used to authorize, process, and record the purchase.

Because these records are often used to substantiate tax-paid fuel credits, it is essential that they meet the same reliability standards expected of other primary source documentation, such as original credit card receipts. Fuel card systems involved in the original transaction maintain the authoritative record of the purchase, including date, location, product, quantity, and other key elements. Limiting acceptable transaction listings to those generated by the fuel card system used at the point of purchase strengthens audit consistency, reduces reliance on unverifiable secondary summaries, and ensures the integrity of tax-paid credit claims across all jurisdictions.

## Intent

The intent of this ballot is to improve clarity, consistency, and reliability in accepted fuel purchase documentation by specifying that a transaction listing must be generated by the third-party fuel card system involved in the original transaction. Because these records are often used to substantiate tax-paid fuel credits, it is essential that they reflect the same level of accuracy and source-integrity required of other primary purchase documentation, such as original credit card receipts.

This change promotes uniform audit standards across jurisdictions by ensuring that accepted records originate from the system that processed the fuel purchase, reducing reliance on secondary, reconstructed, or non-source-generated reports. Strengthening the definition in this manner supports consistent verification practices, protects the integrity of tax-paid credit claims, and reinforces the original purpose of electronic fuel transaction documentation: to rely on records produced by the actual transaction source.

**Interlining Indicates Deletion; Underlining Indicates Addition – ALL CHANGES MUST BE HIGHLIGHTED IN RED**

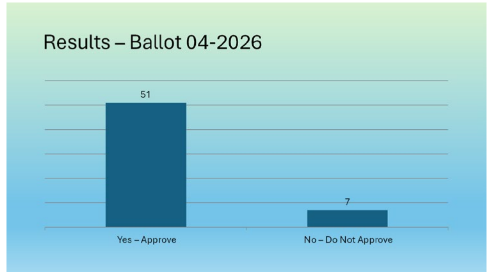
Procedures Manual
*P550 Fuel Records

.220 The base jurisdiction shall not allow a licensee credit for tax paid on a retail fuel purchase unless the licensee produces, with respect to the purchase:

.005 a receipt, invoice, or transaction listing from the seller,
.010 a credit-card receipt,
.015 a transaction listing generated by a third party involved in the original transaction, or
.020 an electronic or digital record of an original receipt or invoice.

## Question Details (Ballot #04-2026) PASSED

**Total Responses: 58**

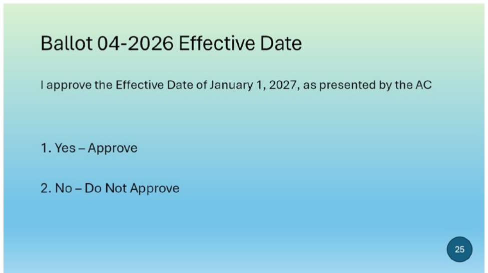



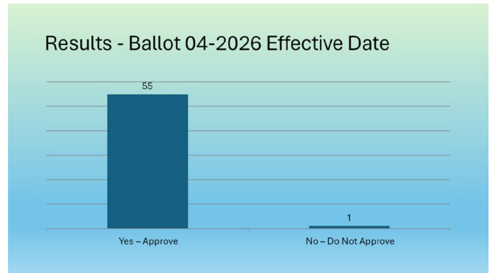

| Participant | Response |
|---|---|
| Alabama Thigpen | Yes – Approve |
| Alberta Ackroyd | Yes – Approve |
| Arizona Williams | Yes – Approve |
| Arkansas Richard | Yes – Approve |
| British Columbia Harrison | Yes – Approve |
| California Kimsey | Yes – Approve |
| Colorado Zion | Yes – Approve |
| Connecticut Romeo | Yes – Approve |
| Delaware Himmler | Yes – Approve |
| Florida Cunningham | Yes – Approve |
| Georgia Prince | Yes – Approve |
| Idaho Alvarez | Yes – Approve |
| Illinois Blessing | Yes – Approve |
| Indiana Boone | No – Do Not Approve |
| Iowa Winston | Yes – Approve |
| Kansas Parker | Yes – Approve |
| Kentucky McDaniel | Yes – Approve |
| Louisiana Cooper | Yes – Approve |
| Maine Gerry | Yes – Approve |
| Manitoba Hanlan | Yes – Approve |
| Maryland O'Lare | Yes – Approve |
| Massachusetts Acevedo | Yes – Approve |
| Michigan Steele | Yes – Approve |
| Minnesota Loper | No – Do Not Approve |

| | |
|---|---|
| Mississippi Shore | Yes – Approve |
| Missouri Dorrough | No – Do Not Approve |
| Montana Alexander | Yes – Approve |
| Nebraska Crawford | Yes – Approve |
| Nevada Bigler | Yes – Approve |
| New Brunswick Leahy | Yes – Approve |
| Newfoundland & Labrador Lockyer | No – Do Not Approve |
| New Hampshire Gray | Yes – Approve |
| New Jersey Walker | Yes – Approve |
| New Mexico Casalduc | Yes – Approve |
| New York Effinger | Yes – Approve |
| North Carolina Milak | Yes – Approve |
| North Dakota Voegele | Yes – Approve |
| Nova Scotia St. John | Yes – Approve |
| Ohio DeRose | Yes – Approve |
| Oklahoma Willingham | Yes – Approve |
| Ontario Bowie | Yes – Approve |
| Oregon Fitzgibbon | Yes – Approve |
| Pennsylvania Wisyanski | Yes – Approve |
| Prince Edward Island Pineau | Yes – Approve |
| Quebec Boucher | Yes – Approve |
| Rhode Island Iafrate | Yes – Approve |
| Saskatchewan Worobec | Yes – Approve |
| South Carolina Bruce | Yes – Approve |
| South Dakota Gerry | Yes – Approve |
| Tennessee Lanfair | Yes – Approve |
| Texas Julius | Yes – Approve |
| Utah Hesche | Yes – Approve |
| Vermont Robillard | No – Do Not Approve |
| Virginia Harrison | No – Do Not Approve |
| Washington Briscoe | Yes – Approve |
| West Virginia Acree | No – Do Not Approve |
| Wisconsin Litscher | Yes – Approve |
| Wyoming Lopez | Yes – Approve |

## Question Details (Ballot #04-2026 Effective Date) PASSED

**Total Responses: 56**




| Participant | Response |
|---|---|
| Alabama Thigpen | Yes – Approve |
| Alberta Ackroyd | Yes – Approve |
| Arizona Williams | Yes – Approve |
| Arkansas Richard | Yes – Approve |
| British Columbia Harrison | [No Response] |
| California Kimsey | Yes – Approve |
| Colorado Zion | Yes – Approve |
| Connecticut Romeo | Yes – Approve |
| Delaware Himmler | Yes – Approve |
| Florida Cunningham | Yes – Approve |
| Georgia Prince | Yes – Approve |
| Idaho Alvarez | Yes – Approve |
| Illinois Blessing | Yes – Approve |
| Indiana Boone | Yes – Approve |
| Iowa Winston | Yes – Approve |
| Kansas Parker | Yes – Approve |
| Kentucky McDaniel | Yes – Approve |
| Louisiana Cooper | Yes – Approve |
| Maine Gerry | Yes – Approve |
| Manitoba Hanlan | Yes – Approve |
| Maryland O'Lare | Yes – Approve |
| Massachusetts Acevedo | Yes – Approve |
| Michigan Steele | Yes – Approve |
| Minnesota Loper | No – Do Not Approve |

| | |
|---|---|
| Mississippi Shore | Yes – Approve |
| Missouri Dorrough | [No Response] |
| Montana Alexander | Yes – Approve |
| Nebraska Crawford | Yes – Approve |
| Nevada Bigler | Yes – Approve |
| New Brunswick Leahy | Yes – Approve |
| Newfoundland & Labrador Lockyer | Yes – Approve |
| New Hampshire Gray | Yes – Approve |
| New Jersey Walker | Yes – Approve |
| New Mexico Casalduc | Yes – Approve |
| New York Effinger | Yes – Approve |
| North Carolina Milak | Yes – Approve |
| North Dakota Voegele | Yes – Approve |
| Nova Scotia St. John | Yes – Approve |
| Ohio DeRose | Yes – Approve |
| Oklahoma Willingham | Yes – Approve |
| Ontario Bowie | Yes – Approve |
| Oregon Fitzgibbon | Yes – Approve |
| Pennsylvania Wisyanski | Yes – Approve |
| Prince Edward Island Pineau | Yes – Approve |
| Quebec Boucher | Yes – Approve |
| Rhode Island Iafrate | Yes – Approve |
| Saskatchewan Worobec | Yes – Approve |
| South Carolina Bruce | Yes – Approve |
| South Dakota Gerry | Yes – Approve |
| Tennessee Lanfair | Yes – Approve |
| Texas Julius | Yes – Approve |
| Utah Hesche | Yes – Approve |
| Vermont Robillard | Yes – Approve |
| Virginia Harrison | Yes – Approve |
| Washington Briscoe | Yes – Approve |
| West Virginia Acree | Yes – Approve |
| Wisconsin Litscher | Yes – Approve |
| Wyoming Lopez | Yes – Approve |

**IFTA BALLOT PROPOSAL**
**#05-2026**

**Sponsor**

IFTA, Inc. Board of Trustees

**Date Submitted**

April 29, 2026

**Proposed Effective Date**

January 1, 2000

**Manual Sections to be Amended** (January 1996 Version, Effective July 1, 1998, as revised)

IFTA Audit Manual Section A250

**Subject**

Audit Manual provision for the basis of the 3% annual average.

**History/Digest**

Member jurisdictions are required to complete audits of an average of 3 percent per year of the number of IFTA accounts required to be reported by that jurisdiction on the annual reports filed pursuant to the IFTA Procedures Manual, Section P1110.300.005 excluding new licensees, for each year of the program compliance review period, other than the jurisdiction's IFTA implementation year.

Since approximately 2000, this has been interpreted and enforced to mean the basis for the required number of audits in the **current year** is the number of accounts reported on the *prior year's* annual report (e.g. the audit requirement in the year 2026 is based on the accounts reported on the 2025 Annual Report). The direct language of Section A250 of the IFTA Audit Manual does not support the long-standing practice and interpretation. Unlike the provisions in Section A260 (Selection of Audits), there is no language in Section A250 that provides for utilizing the prior year's data to determine the current year's requirement.

This practice was brought to the attention of the Board of Trustees at the 1Q2026 Board Meeting. The Board tasked IFTA, Inc. with analyzing the data to determine what the result would be if the direct language of the Agreement had been applied. The review revealed several instances where jurisdictions that had been deemed compliant with Section A250 would be non-compliant if the direct language had been applied. There were also instances where the subject jurisdiction should have been referred to the Dispute Resolution Committee had the direct language been applied. It should be noted that the status of the four (4) jurisdictions that appeared before the Dispute Resolution Committee in 2024 and 2025 would not have changed; although the number of audits required to be made up would have increased slightly.

**Intent**

To amend the language in IFTA Audit Manual Section A250 to be consistent with the long-standing practice of utilizing the prior year's account information on the Annual Report as the basis for determining the audit requirement in the current year.

**Interlining Indicates Deletion; Underlining Indicates Addition – ALL CHANGES MUST BE HIGHLIGHTED IN RED**

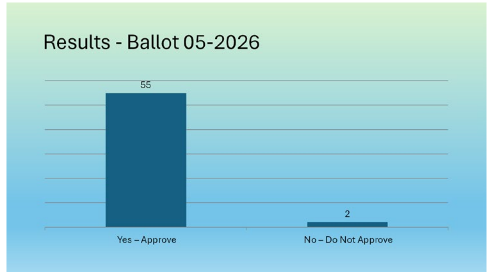
***A250 NUMBER OF AUDITS**

Base jurisdictions will be held accountable for audits and will be required to complete audits of an average of 3 percent per year of the number of IFTA accounts required to be reported by that jurisdiction on the annual reports ~~filed~~ for the preceding year pursuant to the IFTA Procedures Manual, Section P1110.300.005 excluding new licensees, for each year of the program compliance review period, other than the jurisdiction's IFTA implementation year. Such audits shall cover all of the returns that were filed or required to be filed during a license year or shall cover at least four (4) consecutive quarters. This does not preclude audits of individual licensees several times during the program compliance review period. However, audits of a single licensee that cover multiple license years, fuel types, or both shall be counted as one audit for program compliance review purposes.

For purposes of this requirement, a Member Jurisdiction may substitute three Records Reviews for one Audit; provided, that no Member Jurisdiction may substitute Records Reviews for more than twenty-five percent of the total of the Audits required under this section. To use Records Reviews as a substitute for Audits, a Member Jurisdiction must adopt formal procedures that comply with the guidelines for Records Reviews set out in the Audit Manual. All accounts may be subject to a Records Review. Records Reviews cannot count toward the high or low distance audit requirement established in Section A260 Selection of Audits of the IFTA audit manual. All Records Reviews will count towards the unspecified distance account audit requirements. Any follow up or secondary Records Review on compliance issues will not count as another Records Review.

## Question Details (Ballot #05-2026) PASSED

**Total Responses: 57**


| Participant | Response |
|---|---|
| Alabama Thigpen | Yes – Approve |
| Alberta Ackroyd | Yes – Approve |
| Arizona Williams | Yes – Approve |
| Arkansas Richard | Yes – Approve |
| British Columbia Harrison | Yes – Approve |
| California Kimsey | Yes – Approve |
| Colorado Zion | Yes – Approve |
| Connecticut Romeo | Yes – Approve |
| Delaware Himmler | No – Do Not Approve |
| Florida Cunningham | [No Response] |
| Georgia Prince | Yes – Approve |
| Idaho Alvarez | Yes – Approve |
| Illinois Blessing | Yes – Approve |
| Indiana Boone | Yes – Approve |
| Iowa Winston | Yes – Approve |
| Kansas Parker | Yes – Approve |
| Kentucky McDaniel | Yes – Approve |
| Louisiana Cooper | Yes – Approve |
| Maine Gerry | Yes – Approve |
| Manitoba Hanlan | Yes – Approve |
| Maryland O'Lare | Yes – Approve |
| Massachusetts Acevedo | Yes – Approve |
| Michigan Steele | Yes – Approve |
| Minnesota Loper | Yes – Approve |

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|---|---|
| Mississippi Shore | Yes – Approve |
| Missouri Dorrough | Yes – Approve |
| Montana Alexander | Yes – Approve |
| Nebraska Crawford | Yes – Approve |
| Nevada Bigler | Yes – Approve |
| New Brunswick Leahy | Yes – Approve |
| Newfoundland & Labrador Lockyer | Yes – Approve |
| New Hampshire Gray | Yes – Approve |
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| New Mexico Casalduc | Yes – Approve |
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| Nova Scotia St. John | Yes – Approve |
| Ohio DeRose | Yes – Approve |
| Oklahoma Willingham | Yes – Approve |
| Ontario Bowie | Yes – Approve |
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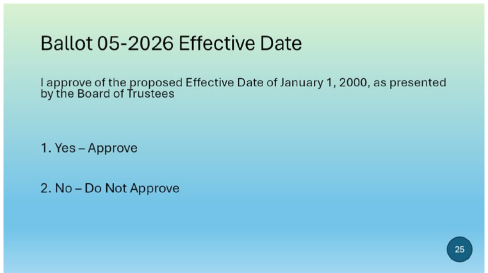
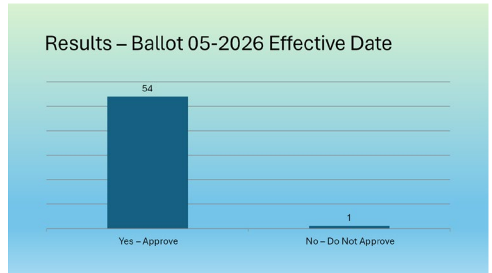
| Pennsylvania Wisyanski | Yes – Approve |
| Prince Edward Island Pineau | Yes – Approve |
| Quebec Boucher | Yes – Approve |
| Rhode Island Iafrate | Yes – Approve |
| Saskatchewan Worobec | Yes – Approve |
| South Carolina Bruce | Yes – Approve |
| South Dakota Gerry | Yes – Approve |
| Tennessee Lanfair | Yes – Approve |
| Texas Julius | Yes – Approve |
| Utah Hesche | Yes – Approve |
| Vermont Robillard | Yes – Approve |
| Virginia Harrison | Yes – Approve |
| Washington Briscoe | Yes – Approve |
| West Virginia Acree | No – Do Not Approve |
| Wisconsin Litscher | Yes – Approve |
| Wyoming Lopez | Yes – Approve |

## Question Details (Ballot #05-2026 Effective Date) PASSED

**Total Responses: 55**




| Participant | Response |
|---|---|
| Alabama Thigpen | Yes – Approve |
| Alberta Ackroyd | Yes – Approve |
| Arizona Williams | Yes – Approve |
| Arkansas Richard | Yes – Approve |
| British Columbia Harrison | Yes – Approve |
| California Kimsey | Yes – Approve |
| Colorado Zion | Yes – Approve |
| Connecticut Romeo | Yes – Approve |
| Delaware Himmler | Yes – Approve |
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| Georgia Prince | Yes – Approve |
| Idaho Alvarez | Yes – Approve |
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| Indiana Boone | Yes – Approve |
| Iowa Winston | Yes – Approve |
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| Kentucky McDaniel | Yes – Approve |
| Louisiana Cooper | Yes – Approve |
| Maine Gerry | Yes – Approve |
| Manitoba Hanlan | Yes – Approve |
| Maryland O'Lare | Yes – Approve |
| Massachusetts Acevedo | Yes – Approve |
| Michigan Steele | Yes – Approve |
| Minnesota Loper | Yes – Approve |

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| Mississippi Shore | Yes – Approve |
| Missouri Dorrough | Yes – Approve |
| Montana Alexander | Yes – Approve |
| Nebraska Crawford | Yes – Approve |
| Nevada Bigler | Yes – Approve |
| New Brunswick Leahy | Yes – Approve |
| Newfoundland & Labrador Lockyer | Yes – Approve |
| New Hampshire Gray | Yes – Approve |
| New Jersey Walker | Yes – Approve |
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| New York Effinger | Yes – Approve |
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| Ohio DeRose | Yes – Approve |
| Oklahoma Willingham | Yes – Approve |
| Ontario Bowie | Yes – Approve |
| Oregon Fitzgibbon | Yes – Approve |
| Pennsylvania Wisyanski | Yes – Approve |
| Prince Edward Island Pineau | Yes – Approve |
| Quebec Boucher | [No Response] |
| Rhode Island Iafrate | [No Response] |
| Saskatchewan Worobec | Yes – Approve |
| South Carolina Bruce | Yes – Approve |
| South Dakota Gerry | Yes – Approve |
| Tennessee Lanfair | Yes – Approve |
| Texas Julius | Yes – Approve |
| Utah Hesche | Yes – Approve |
| Vermont Robillard | No – Do Not Approve |
| Virginia Harrison | Yes – Approve |
| Washington Briscoe | Yes – Approve |
| West Virginia Acree | [No Response] |
| Wisconsin Litscher | Yes – Approve |
| Wyoming Lopez | Yes – Approve |

*FOR VOTE AT THE 2026 ANNUAL BUSINESS MEETING*

**IFTA BALLOT PROPOSAL**
**#06-2026**

**Sponsor**

IFTA Agreement Procedures Committee

**Date Submitted**

April 10, 2026

**Proposed Effective Date**

Upon passage

**Manual Sections to be Amended**

| | |
|---|---|
| Articles of Agreement | Article II<br>R212 Base Jurisdiction<br>Article V<br>R510 Rental/Leasing<br>R520 Household Goods Carriers<br>R530 Independent Contractors<br>R540 Filing of Leases |

**Subject**

To provide clarification to the definition of base jurisdiction and determining base jurisdiction as it applies to Article V Lessors/Lessees and Household Goods Carriers.

**History/Digest**

In accordance with IFTA Articles of Agreement, Article II, Section R212, the definition of Base Jurisdiction in part means "The member jurisdiction where qualified motor vehicles are based for vehicle registration purposes and (.100) Where the operational control and operational records of the licensee's qualified motor vehicles are maintained or can be made available; and (.200) Where some travel is accrued by qualified motor vehicles within the fleet. The commissioners of two or more affected jurisdictions may allow a person to consolidate several fleets that would otherwise be based in two or more jurisdictions."

Historically, the preamble to the definition of Base Jurisdiction meant that the applicant for a license must have vehicles registered in the jurisdiction the application for license is being presented. The standard interpretation has been that at least one qualified motor vehicle must be registered in that jurisdiction. At the 2025 Annual Business Meeting, a Town Hall topic focused on the meaning of the word "based" and how the definition poses an issue regarding the definition of base jurisdiction. It was said that when a carrier leases vehicles, the applicant may not have vehicles registered in said jurisdiction because the vehicle is registered in the base jurisdiction of the leasing company.

The IFTA, Inc. Board of Trustees issued a Board Charge to the IFTA Agreement Procedures Committee (APC) requesting for a review of and research the definition of Base Jurisdiction (R212) in the IFTA Articles of Agreement to determine whether clarification or changes are warranted. The APC formed a subcommittee and held discussions with representatives from the Attorney Advisory Committee, Law Enforcement Committee, Dispute Resolution Committee, Industry Advisory Committee, and Board Liaisons to review the language in R212 and discuss the impacts as it relates to Article V. Research was conducted through a survey to membership with questions surrounding the interpretation of the definition for base jurisdiction and what their jurisdiction does when an applicant does not have any qualified motor vehicles registered in their jurisdiction.

Survey results from membership were reviewed and through discussion and recommendations with subcommittee members, revisions to R212 and Article V have been drafted to address the concerns noted from the IFTA, Inc. Board of Trustees Charge.

## **Intent**

To address the concerns noted by the IFTA, Inc. Board of Trustees Charge, revisions have been drafted to the IFTA Articles of Agreement R212 and Article V.

A subsection was added to the definition of Base Jurisdiction to clarify that a minimum of one qualified motor vehicle must be registered with a government agency of the member jurisdiction.

In addition, in follow up to the Town Hall topic at the 2025 Annual Business Meeting where it was said that when a carrier leases vehicles, the licensee/applicant may not have vehicles registered in said jurisdiction because their vehicle(s) are registered in the base jurisdiction of the leasing company, therefore the language was modified to include exceptions in Article V scenarios.

**R212 Base Jurisdiction** means the member jurisdiction where: ~~qualified motor vehicles are based for vehicle registration purposes and~~

**.050** At least one qualified motor vehicle is registered with a government agency of the member jurisdiction by the applicant or licensee; and

**.100** ~~Where t~~The operational control and ~~operational~~ records of the ~~licensee's~~ qualified motor vehicles of the applicant or licensee are maintained~~or can be made available~~; and

**.200** ~~Where s~~Some travel is accrued by qualified motor vehicles within the fleet. The commissioners of two or more affected jurisdictions may allow a person to consolidate several fleets that would otherwise be based in two or more jurisdictions.

**ARTICLE V**

**R500 LESSORS/LESSEES AND HOUSEHOLD GOODS CARRIERS**

***R510 RENTAL/LEASING**

~~**.100** Short-Term Leases. In the case of a short-term motor vehicle rental, by a lessor regularly engaged in the business of leasing, or renting motor vehicles without drivers, for compensation to licensees or other lessees of 29 days or less, the lessor will report and pay the fuel use tax unless the following two conditions are met:~~

~~.005 The lessor has a written rental contract which designates the lessee as the party responsible for reporting and paying the fuel use tax; and~~

~~.010 The lessor has a copy of the lessee's IFTA fuel tax license which is valid for the term of the rental.~~

~~**.200** Long-Term Leases. A lessor regularly engaged in the business of leasing or renting motor vehicles without drivers for compensation to licensees or other lessees may be deemed to be the licensee, and such lessor may be issued a license if an application has been properly filed and approved by the base jurisdiction~~

**.100** Short-Term Leases. In the case of a short-term motor vehicle rental of 29 days or less, for compensation, by a lessor regularly engaged in the business of leasing or renting motor vehicles without drivers, to licensees or other lessees, the person responsible for paying and reporting the fuel use tax will be:

.005 The lessee, if the lessor and lessee enter into a written contract under which the lessee is designated as the party responsible for reporting and paying the fuel use tax. The base jurisdiction for the purposes of this Agreement shall be the base jurisdiction of the lessee, as determined under Section R212 notwithstanding the requirement specified in Subsection R212.050.

.010 The lessor, if the lessor and lessee do not enter into a written contract under which the lessee is designated as the party responsible for reporting and paying the fuel use tax. The base jurisdiction for the purposes of this Agreement shall be the base jurisdiction of the lessor, as determined under Section R212 notwithstanding the requirement specified in Subsection R212.050.

**.200** Long-Term Leases. In the case of a long-term motor vehicle rental of 30 days or more, for compensation, by a lessor regularly engaged in the business of leasing or renting motor vehicles without drivers, to licensees or other lessees, the person responsible for paying and reporting the fuel use tax will be:

.005 The lessor, if the lessor and lessee enter into a written contract under which the lessor is designated as the party responsible for reporting and paying the fuel use tax. The base jurisdiction for the purposes of this Agreement shall be the base jurisdiction of the lessor, as determined under Section R212 notwithstanding the requirement specified in Subsection R212.050.

.010 The lessee, if the lessor and lessee do not enter into a written contract under which the lessor is designated as the party responsible for reporting and paying the fuel use tax. The base jurisdiction for the purposes of this Agreement shall be the base jurisdiction of the lessee, as determined under Section R212 notwithstanding the requirement specified in Subsection R212.050.

***R520 HOUSEHOLD GOODS CARRIERS**

~~In the case of a household goods carrier using independent contractors, agents, or service representatives, under intermittent leases, the party liable for motor fuel use tax shall be:~~

~~.100 The lessee (carrier) when the qualified motor vehicle is being operated under the lessee's jurisdictional operating authority. The base jurisdiction for purposes of this Agreement shall be the base jurisdiction of the lessee (carrier), regardless of the jurisdiction in which the qualified motor vehicle is registered for vehicle registration purposes by the lessor or lessee.~~

~~.200 The lessor (independent contractor, agent, or service representative) when the qualified motor vehicle is being operated under the lessor's jurisdictional operating authority. The base jurisdiction for purposes of this Agreement shall be the base jurisdiction of the lessor, regardless of the jurisdiction in which the qualified motor vehicle is registered for vehicle registration purposes.~~

In the case of a household goods carrier (lessee) using an independent contractor, agent, or service representative (lessor), under an intermittent lease, the person responsible for reporting and paying the fuel use tax will be:

.100 The lessee, if the qualified motor vehicles are being operated under the jurisdictional operating authority of the lessee. The base jurisdiction for purposes of this Agreement shall be the base jurisdiction of the lessee, as determined under Section R212 notwithstanding the requirement specified in Subsection R212.050.

.200 The lessor, if the qualified motor vehicles are being operated under the jurisdictional operating authority of the lessor. The base jurisdiction for purposes of this Agreement shall be the base jurisdiction of the lessor, as determined under Section R212 notwithstanding the requirement specified in Subsection

R212.050.

***R530 INDEPENDENT CONTRACTORS**

~~.100 Short-Term Leases. In the case of a carrier using independent contractors under short-term/trip leases of 29 days or less, the trip lessor will report and pay all fuel taxes.~~

~~.200 Long-Term Leases. Long-Term Leases. In the case of a carrier using independent contractors under long-term leases (30 days or more), the lessor and lessee will be given the option of designating which party will report and pay fuel use tax. In the absence of a written agreement or contract, or if the document is silent regarding responsibility for reporting and paying fuel use tax, the lessee will be responsible for reporting and paying fuel use tax. If the lessee (carrier) through a written agreement or contract assumes responsibility for reporting and paying fuel use taxes, the base jurisdiction for purposes of this Agreement shall be the base jurisdiction of the lessee, regardless of the jurisdiction in which the qualified motor vehicle is registered for vehicle registration purposes by the lessor.~~

**.100** Short-Term Leases. In the case of a carrier (lessee) using an independent contractor (lessor) under a short-term motor vehicle rental of 29 days or less, the lessor will report and pay the fuel use tax. The base jurisdiction for the purposes of this Agreement shall be the base jurisdiction of the lessor, as determined under Section R212 notwithstanding the requirement specified in Subsection R212.050.

**.200** Long-Term Leases. In the case of a carrier (lessee) using an independent contractor (lessor) under a long-term motor vehicle rental of 30 days or more, the person responsible for reporting and paying the fuel use tax will be:

.005 The lessor, if the lessor and lessee enter into a written contract under which the lessor is designated as the party responsible for reporting and paying the fuel use tax. The base jurisdiction for the purposes of this Agreement shall be the base jurisdiction of the lessor, as determined under Section R212 notwithstanding the requirement specified in Subsection R212.050.

.010 The lessee, if the lessor and lessee do not enter into a written contract under which the lessor is designated as the party responsible for reporting and paying the fuel use tax. In the absence of a written contract, or if the document is silent regarding responsibility for reporting and paying fuel use tax, the lessee will be responsible for reporting and paying fuel use tax. The base jurisdiction for the purposes of this Agreement shall be the base jurisdiction of the lessee, as determined under Section R212 notwithstanding the requirement specified in Subsection R212.050.

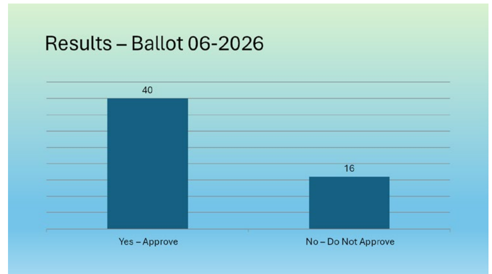
**R540 FILING OF ~~LEASES~~ CONTRACTS**

~~No member jurisdiction shall require the filing of such leases but such leases shall be made available upon request of any member (see IFTA Procedures Manual, Section P520).~~

A member jurisdiction may require the filing of a written contract entered into by a lessor and lessee, under which the party responsible for reporting and paying the fuel use tax is specified. Otherwise, upon the request of any member jurisdiction, the contract shall be provided by the lessor and/or lessee.

## Question Details (Ballot #06-2026) FAILED

**Total Responses: 56**


| Participant | Response |
|---|---|
| Alabama Thigpen | No – Do Not Approve |
| Alberta Ackroyd | No – Do Not Approve |
| Arizona Williams | No – Do Not Approve |
| Arkansas Richard | Yes – Approve |
| British Columbia Harrison | Yes – Approve |
| California Kimsey | Yes – Approve |
| Colorado Zion | Yes – Approve |
| Connecticut Romeo | Yes – Approve |
| Delaware Himmler | Yes – Approve |
| Florida Cunningham | Yes – Approve |
| Georgia Prince | Yes – Approve |
| Idaho Alvarez | Yes – Approve |
| Illinois Blessing | Yes – Approve |
| Indiana Boone | Yes – Approve |
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| Massachusetts Acevedo | Yes – Approve |
| Michigan Steele | Yes – Approve |
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|---|---|
| Mississippi Shore | No – Do Not Approve |
| Missouri Dorrough | No – Do Not Approve |
| Montana Alexander | Yes – Approve |
| Nebraska Crawford | No – Do Not Approve |
| Nevada Bigler | Yes – Approve |
| New Brunswick Leahy | Yes – Approve |
| Newfoundland & Labrador Lockyer | [No Response] |
| New Hampshire Gray | No – Do Not Approve |
| New Jersey Walker | Yes – Approve |
| New Mexico Casalduc | Yes – Approve |
| New York Effinger | No – Do Not Approve |
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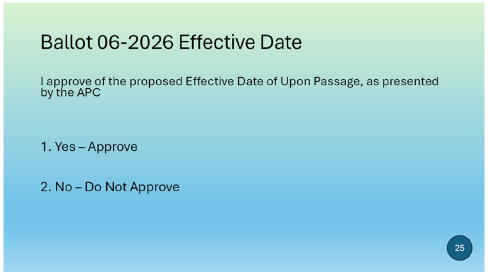
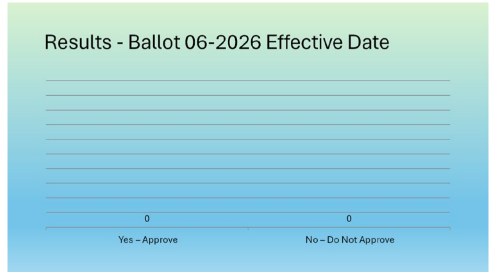
| Oklahoma Willingham | No – Do Not Approve |
| Ontario Bowie | Yes – Approve |
| Oregon Fitzgibbon | No – Do Not Approve |
| Pennsylvania Wisyanski | Yes – Approve |
| Prince Edward Island Pineau | No – Do Not Approve |
| Quebec Boucher | Yes – Approve |
| Rhode Island Iafrate | Yes – Approve |
| Saskatchewan Worobec | No – Do Not Approve |
| South Carolina Bruce | Yes – Approve |
| South Dakota Gerry | Yes – Approve |
| Tennessee Lanfair | No – Do Not Approve |
| Texas Julius | Yes – Approve |
| Utah Hesche | Yes – Approve |
| Vermont Robillard | Yes – Approve |
| Virginia Harrison | No – Do Not Approve |
| Washington Briscoe | Yes – Approve |
| West Virginia Acree | [No Response] |
| Wisconsin Litscher | Yes – Approve |
| Wyoming Lopez | Yes – Approve |

## Question Details (Ballot #06-2026 Effective Date) BALLOT FAILED

**Total Responses: 0**




| Participant | Response |
|---|---|
| Alabama Thigpen | [No Response] |
| Alberta Ackroyd | [No Response] |
| Arizona Williams | [No Response] |
| Arkansas Richard | [No Response] |
| British Columbia Harrison | [No Response] |
| California Kimsey | [No Response] |
| Colorado Zion | [No Response] |
| Connecticut Romeo | [No Response] |
| Delaware Himmler | [No Response] |
| Florida Cunningham | [No Response] |
| Georgia Prince | [No Response] |
| Idaho Alvarez | [No Response] |
| Illinois Blessing | [No Response] |
| Indiana Boone | [No Response] |
| Iowa Winston | [No Response] |
| Kansas Parker | [No Response] |
| Kentucky McDaniel | [No Response] |
| Louisiana Cooper | [No Response] |
| Maine Gerry | [No Response] |
| Manitoba Hanlan | [No Response] |
| Maryland O'Lare | [No Response] |
| Massachusetts Acevedo | [No Response] |
| Michigan Steele | [No Response] |
| Minnesota Loper | [No Response] |

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|---|---|
| Mississippi Shore | [No Response] |
| Missouri Dorrough | [No Response] |
| Montana Alexander | [No Response] |
| Nebraska Crawford | [No Response] |
| Nevada Bigler | [No Response] |
| New Brunswick Leahy | [No Response] |
| Newfoundland & Labrador Lockyer | [No Response] |
| New Hampshire Gray | [No Response] |
| New Jersey Walker | [No Response] |
| New Mexico Casalduc | [No Response] |
| New York Effinger | [No Response] |
| North Carolina Milak | [No Response] |
| North Dakota Voegele | [No Response] |
| Nova Scotia St. John | [No Response] |
| Ohio DeRose | [No Response] |
| Oklahoma Willingham | [No Response] |
| Ontario Bowie | [No Response] |
| Oregon Fitzgibbon | [No Response] |
| Pennsylvania Wisyanski | [No Response] |
| Prince Edward Island Pineau | [No Response] |
| Quebec Boucher | [No Response] |
| Rhode Island Iafrate | [No Response] |
| Saskatchewan Worobec | [No Response] |
| South Carolina Bruce | [No Response] |
| South Dakota Gerry | [No Response] |
| Tennessee Lanfair | [No Response] |
| Texas Julius | [No Response] |
| Utah Hesche | [No Response] |
| Vermont Robillard | [No Response] |
| Virginia Harrison | [No Response] |
| Washington Briscoe | [No Response] |
| West Virginia Acree | [No Response] |
| Wisconsin Litscher | [No Response] |
| Wyoming Lopez | [No Response] |

***FOR VOTE AT THE 2026 ANNUAL BUSINESS MEETING***

**IFTA BALLOT PROPOSAL**
**#07-2026**

**Sponsors**
Jurisdictions of California, Maryland, Massachusetts, Indiana, Texas, Rhode Island, Kansas, New York, and Connecticut

**Date Submitted**
May 29, 2026

**Proposed Effective Date**
January 1, 2027

**Manual Sections to be Amended** (Version January 2026)

| | | |
|---|---|---|
| IFTA Audit Manual | Section A250 | NUMBER OF AUDITS |

**Subject**

Reducing the audit percentage required to be completed by each jurisdiction annually by changing the Audit Manual, Section A250 Number of Audits.

**History/Digest**

Each year, base jurisdictions are required to audit an average of three percent (3%) of IFTA accounts required to be reported by that jurisdiction. With the increase in new accounts year-over-year, this has become an emerging issue where it is increasingly difficult for jurisdictions to complete the required number of audits to meet the IFTA 3% requirement. The proposed amendment reduces the audit requirement to two percent (2%) per year.

A review of the IFTA Annual Reports for years 2020 through 2025 demonstrates that 92% of IFTA Jurisdictions are already meeting an average of at least 2%. By amending the audit requirement to 2%, it would allow IFTA Jurisdictions to keep an active and compliant membership within IFTA, Inc., while maintaining carrier compliance through current audit coverage.

**Intent**

The intent of this ballot proposal is to reduce the audit requirement from 3% to 2% per year. This amendment will benefit all jurisdictions by creating more time for jurisdictions to use their audit resources efficiently. Jurisdictions would be able to pursue more investigative audit methods, conduct more complex audits, and conduct team audits across State lines. In addition, jurisdictions may focus on a robust audit selection to increase compliance and fuel tax recovery on behalf of all member jurisdictions.

This ballot proposal will strengthen the engagement of all IFTA Jurisdictions through effective communication as we address emerging issues in the fuel tax industry.

**Interlining Indicates Deletion; Underlining Indicates Addition – ALL CHANGES MUST BE HIGHLIGHTED IN RED**

**IFTA AUDIT MANUAL**

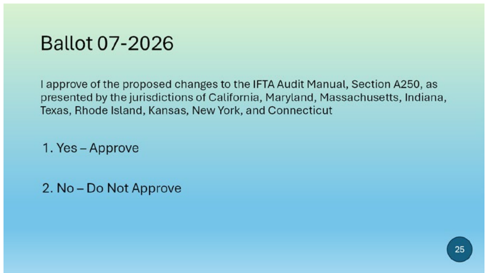
**A250 NUMBER OF AUDITS**

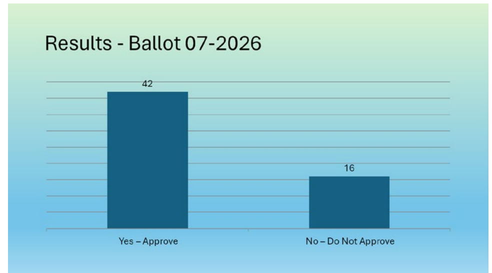
Base jurisdictions will be held accountable for audits and will be required to complete audits of an average of a minimum of ~~3~~ two percent (2%) per year of the number of IFTA accounts required to be reported by that jurisdiction on the annual reports filed pursuant to the IFTA Procedures Manual, Section P1110.300.005 excluding new licensees, for each year of the program compliance review period, other than the jurisdiction's IFTA implementation year. Such audits shall cover all of the returns that were filed or required to be filed during a license year or shall cover at least four (4) consecutive quarters. This does not preclude audits of individual licensees several times during the program compliance review period. However, audits of a single licensee that cover multiple license years, fuel types, or both shall be counted as one audit for program compliance review purposes.

For purposes of this requirement, a Member Jurisdiction may substitute three Records Reviews for one Audit; provided, that no Member Jurisdiction may substitute Records Reviews for more than twenty-five percent of the total of the Audits required under this section. To use Records Reviews as a substitute for Audits, a Member Jurisdiction must adopt formal procedures that comply with the guidelines for Records Reviews set out in the Audit Manual. All accounts may be subject to a Records Review. Records Reviews cannot count toward the high or low distance audit requirement established in Section A260 Selection of Audits of the IFTA audit manual. All Records Reviews will count towards the unspecified distance account audit requirements. Any follow up or secondary Records Review on compliance issues will not count as another Records Review.

## Question Details (Ballot #07-2026) FAILED

**Total Responses: 58**




| Participant | Response |
|---|---|
| Alabama Thigpen | Yes – Approve |
| Alberta Ackroyd | No – Do Not Approve |
| Arizona Williams | No – Do Not Approve |
| Arkansas Richard | Yes – Approve |
| British Columbia Harrison | Yes – Approve |
| California Kimsey | Yes – Approve |
| Colorado Zion | Yes – Approve |
| Connecticut Romeo | Yes – Approve |
| Delaware Himmler | Yes – Approve |
| Florida Cunningham | Yes – Approve |
| Georgia Prince | Yes – Approve |
| Idaho Alvarez | No – Do Not Approve |
| Illinois Blessing | Yes – Approve |
| Indiana Boone | Yes – Approve |
| Iowa Winston | No – Do Not Approve |
| Kansas Parker | Yes – Approve |
| Kentucky McDaniel | Yes – Approve |
| Louisiana Cooper | Yes – Approve |
| Maine Gerry | Yes – Approve |
| Manitoba Hanlan | Yes – Approve |
| Maryland O'Lare | Yes – Approve |
| Massachusetts Acevedo | Yes – Approve |
| Michigan Steele | Yes – Approve |
| Minnesota Loper | No – Do Not Approve |

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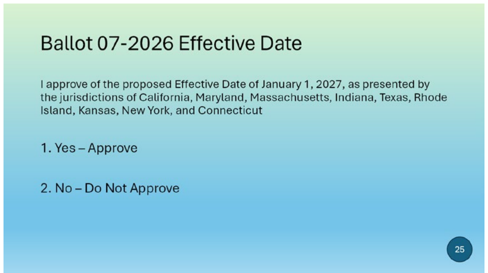
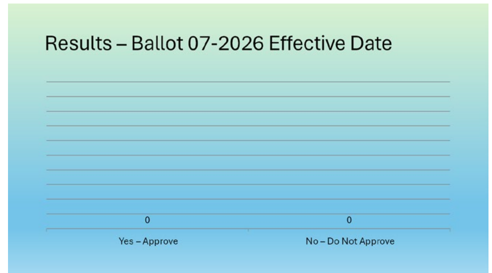
|---|---|
| Mississippi Shore | Yes – Approve |
| Missouri Dorrough | Yes – Approve |
| Montana Alexander | Yes – Approve |
| Nebraska Crawford | No – Do Not Approve |
| Nevada Bigler | Yes – Approve |
| New Brunswick Leahy | No – Do Not Approve |
| Newfoundland & Labrador Lockyer | Yes – Approve |
| New Hampshire Gray | Yes – Approve |
| New Jersey Walker | Yes – Approve |
| New Mexico Casalduc | Yes – Approve |
| New York Effinger | Yes – Approve |
| North Carolina Milak | Yes – Approve |
| North Dakota Voegele | No – Do Not Approve |
| Nova Scotia St. John | Yes – Approve |
| Ohio DeRose | Yes – Approve |
| Oklahoma Willingham | No – Do Not Approve |
| Ontario Bowie | Yes – Approve |
| Oregon Fitzgibbon | No – Do Not Approve |
| Pennsylvania Wisyanski | Yes – Approve |
| Prince Edward Island Pineau | No – Do Not Approve |
| Quebec Boucher | Yes – Approve |
| Rhode Island Iafrate | Yes – Approve |
| Saskatchewan Worobec | Yes – Approve |
| South Carolina Bruce | No – Do Not Approve |
| South Dakota Gerry | No – Do Not Approve |
| Tennessee Lanfair | No – Do Not Approve |
| Texas Julius | Yes – Approve |
| Utah Hesche | Yes – Approve |
| Vermont Robillard | No – Do Not Approve |
| Virginia Harrison | No – Do Not Approve |
| Washington Briscoe | Yes – Approve |
| West Virginia Acree | Yes – Approve |
| Wisconsin Litscher | Yes – Approve |
| Wyoming Lopez | Yes – Approve |

## Question Details (Ballot #07-2026 Effective Date) BALLOT FAILED

**Total Responses: 0**




| Participant | Response |
|---|---|
| Alabama Thigpen | [No Response] |
| Alberta Ackroyd | [No Response] |
| Arizona Williams | [No Response] |
| Arkansas Richard | [No Response] |
| British Columbia Harrison | [No Response] |
| California Kimsey | [No Response] |
| Colorado Zion | [No Response] |
| Connecticut Romeo | [No Response] |
| Delaware Himmler | [No Response] |
| Florida Cunningham | [No Response] |
| Georgia Prince | [No Response] |
| Idaho Alvarez | [No Response] |
| Illinois Blessing | [No Response] |
| Indiana Boone | [No Response] |
| Iowa Winston | [No Response] |
| Kansas Parker | [No Response] |
| Kentucky McDaniel | [No Response] |
| Louisiana Cooper | [No Response] |
| Maine Gerry | [No Response] |
| Manitoba Hanlan | [No Response] |
| Maryland O'Lare | [No Response] |
| Massachusetts Acevedo | [No Response] |
| Michigan Steele | [No Response] |
| Minnesota Loper | [No Response] |

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|---|---|
| Mississippi Shore | [No Response] |
| Missouri Dorrough | [No Response] |
| Montana Alexander | [No Response] |
| Nebraska Crawford | [No Response] |
| Nevada Bigler | [No Response] |
| New Brunswick Leahy | [No Response] |
| Newfoundland & Labrador Lockyer | [No Response] |
| New Hampshire Gray | [No Response] |
| New Jersey Walker | [No Response] |
| New Mexico Casalduc | [No Response] |
| New York Effinger | [No Response] |
| North Carolina Milak | [No Response] |
| North Dakota Voegele | [No Response] |
| Nova Scotia St. John | [No Response] |
| Ohio DeRose | [No Response] |
| Oklahoma Willingham | [No Response] |
| Ontario Bowie | [No Response] |
| Oregon Fitzgibbon | [No Response] |
| Pennsylvania Wisyanski | [No Response] |
| Prince Edward Island Pineau | [No Response] |
| Quebec Boucher | [No Response] |
| Rhode Island Iafrate | [No Response] |
| Saskatchewan Worobec | [No Response] |
| South Carolina Bruce | [No Response] |
| South Dakota Gerry | [No Response] |
| Tennessee Lanfair | [No Response] |
| Texas Julius | [No Response] |
| Utah Hesche | [No Response] |
| Vermont Robillard | [No Response] |
| Virginia Harrison | [No Response] |
| Washington Briscoe | [No Response] |
| West Virginia Acree | [No Response] |
| Wisconsin Litscher | [No Response] |
| Wyoming Lopez | [No Response] |

**FOR VOTE AT THE 2026 ANNUAL BUSINESS MEETING**

**IFTA BALLOT PROPOSAL**

**#08-2026**

**Sponsor**

Jurisdiction of Pennsylvania

**Date Submitted**

3/23/2026

**Proposed Effective Date**

January 1, 2027

**Manual Sections to be Amended**

| | | |
|---|---|---|
| IFTA Audit Manual | Section A250 | NUMBER OF AUDITS |

**Subject**

Add language to exclude cancelled accounts from the 3 percent audit requirement by changing the Audit Manual, Section A250 NUMBER OF AUDITS.

**History/Digest**

Audit selection takes place in February after the fourth quarter return for the prior year is filed at the end of January. We are finding more accounts each year where the taxpayer cancelled their account and have gone out of business, been selected for audit, and are either uncooperative with the auditor or fail to respond to the auditor's numerous attempts to contact. The proposed amendment excludes cancelled accounts from the 3 percent audit requirement.

**Intent**

The intent of this ballot proposal is to reduce the audit requirement by excluding cancelled accounts from the number of audits calculation in A250. A cancelled account includes an account that failed to renew or an account that the taxpayer opted to cancel. This does not include accounts that are revoked or suspended. This amendment will benefit all jurisdictions by reducing time spent making countless attempts to contact a taxpayer who is no longer in business and reduce the number of estimated assessments on taxpayers who no longer maintain the records since their IFTA license is cancelled.  This change does not preclude any jurisdiction from auditing a cancelled account.  The cancelled accounts would only be removed from the number of audit calculation.

**Interlining Indicates Deletion; Underlining Indicates Addition**

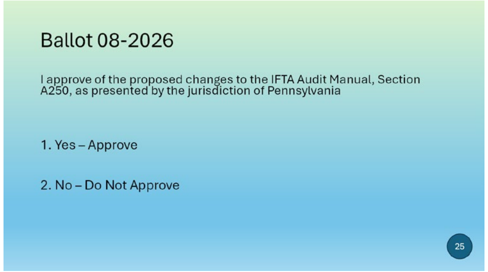
**IFTA AUDIT MANUAL**

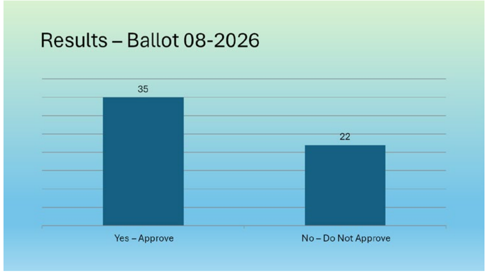
***A250 NUMBER OF AUDITS**

Base jurisdictions will be held accountable for audits and will be required to complete audits of an average of 3 percent per year of the number of IFTA accounts required to be reported by that jurisdiction on the annual reports filed pursuant to the IFTA Procedures Manual, Section P1110.300.005 excluding new licensees and cancelled accounts, for each year of the program compliance review period, other than the jurisdiction's IFTA implementation year. Such audits shall cover all of the returns that were filed or required to be filed during a license year or shall cover at least four (4) consecutive quarters. This does not preclude audits of individual licensees several times during the program compliance review period. However, audits of a single licensee that cover multiple license years, fuel types, or both shall be counted as one audit for program compliance review purposes.

## Question Details (Ballot #08-2026) FAILED

**Total Responses: 57**




| Participant | Response |
|---|---|
| Alabama Thigpen | Yes – Approve |
| Alberta Ackroyd | [No Response] |
| Arizona Williams | Yes – Approve |
| Arkansas Richard | Yes – Approve |
| British Columbia Harrison | Yes – Approve |
| California Kimsey | No – Do Not Approve |
| Colorado Zion | Yes – Approve |
| Connecticut Romeo | Yes – Approve |
| Delaware Himmler | No – Do Not Approve |
| Florida Cunningham | Yes – Approve |
| Georgia Prince | Yes – Approve |
| Idaho Alvarez | No – Do Not Approve |
| Illinois Blessing | No – Do Not Approve |
| Indiana Boone | Yes – Approve |
| Iowa Winston | Yes – Approve |
| Kansas Parker | No – Do Not Approve |
| Kentucky McDaniel | Yes – Approve |
| Louisiana Cooper | Yes – Approve |
| Maine Gerry | Yes – Approve |
| Manitoba Hanlan | No – Do Not Approve |
| Maryland O'Lare | Yes – Approve |
| Massachusetts Acevedo | No – Do Not Approve |
| Michigan Steele | No – Do Not Approve |
| Minnesota Loper | No – Do Not Approve |

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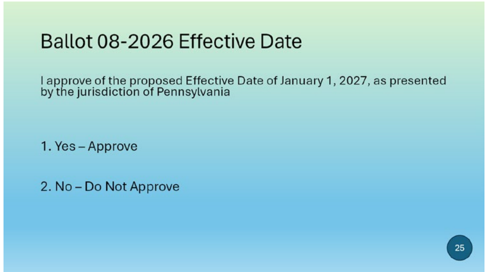
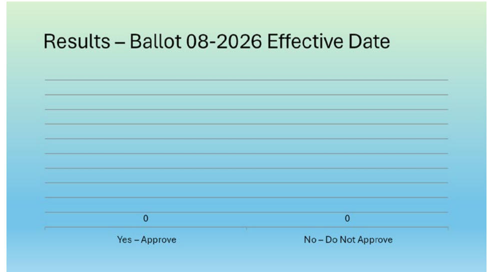
|---|---|
| Mississippi Shore | No – Do Not Approve |
| Missouri Dorrough | Yes – Approve |
| Montana Alexander | No – Do Not Approve |
| Nebraska Crawford | Yes – Approve |
| Nevada Bigler | No – Do Not Approve |
| New Brunswick Leahy | No – Do Not Approve |
| Newfoundland & Labrador Lockyer | Yes – Approve |
| New Hampshire Gray | No – Do Not Approve |
| New Jersey Walker | Yes – Approve |
| New Mexico Casalduc | Yes – Approve |
| New York Effinger | Yes – Approve |
| North Carolina Milak | No – Do Not Approve |
| North Dakota Voegele | No – Do Not Approve |
| Nova Scotia St. John | No – Do Not Approve |
| Ohio DeRose | Yes – Approve |
| Oklahoma Willingham | No – Do Not Approve |
| Ontario Bowie | Yes – Approve |
| Oregon Fitzgibbon | Yes – Approve |
| Pennsylvania Wisyanski | Yes – Approve |
| Prince Edward Island Pineau | No – Do Not Approve |
| Quebec Boucher | Yes – Approve |
| Rhode Island Iafrate | Yes – Approve |
| Saskatchewan Worobec | Yes – Approve |
| South Carolina Bruce | Yes – Approve |
| South Dakota Gerry | Yes – Approve |
| Tennessee Lanfair | Yes – Approve |
| Texas Julius | Yes – Approve |
| Utah Hesche | Yes – Approve |
| Vermont Robillard | Yes – Approve |
| Virginia Harrison | No – Do Not Approve |
| Washington Briscoe | Yes – Approve |
| West Virginia Acree | Yes – Approve |
| Wisconsin Litscher | No – Do Not Approve |
| Wyoming Lopez | No – Do Not Approve |

## Question Details (Ballot #08-2026 Effective Date) BALLOT FAILED

**Total Responses: 0**




| Participant | Response |
|---|---|
| Alabama Thigpen | [No Response] |
| Alberta Ackroyd | [No Response] |
| Arizona Williams | [No Response] |
| Arkansas Richard | [No Response] |
| British Columbia Harrison | [No Response] |
| California Kimsey | [No Response] |
| Colorado Zion | [No Response] |
| Connecticut Romeo | [No Response] |
| Delaware Himmler | [No Response] |
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| Manitoba Hanlan | [No Response] |
| Maryland O'Lare | [No Response] |
| Massachusetts Acevedo | [No Response] |
| Michigan Steele | [No Response] |
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| Mississippi Shore | [No Response] |
| Missouri Dorrough | [No Response] |
| Montana Alexander | [No Response] |
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| Nevada Bigler | [No Response] |
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| Pennsylvania Wisyanski | [No Response] |
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| Quebec Boucher | [No Response] |
| Rhode Island Iafrate | [No Response] |
| Saskatchewan Worobec | [No Response] |
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| Tennessee Lanfair | [No Response] |
| Texas Julius | [No Response] |
| Utah Hesche | [No Response] |
| Vermont Robillard | [No Response] |
| Virginia Harrison | [No Response] |
| Washington Briscoe | [No Response] |
| West Virginia Acree | [No Response] |
| Wisconsin Litscher | [No Response] |
| Wyoming Lopez | [No Response] |

*FOR VOTE AT THE 2026 ANNUAL BUSINESS MEETING*

**IFTA BALLOT PROPOSAL**
**#09-2026**

**Sponsor**

IFTA, Inc. Program Compliance Review Committee

**Date Submitted**

May 5, 2026

**Proposed Effective Date**

January 1, 2027

**Manual Sections to be Amended**

| | |
|---|---|
| Procedures Manual | Section P1210 |
| Procedures Manual | Section P1230 |

**Subject**

Jurisdiction participation in program compliance reviews.

**History/Digest**

Following the initial comment period, the ballot was revised to clarify reviewer responsibilities, travel funding, and training expectations based on feedback received from member jurisdictions.

P1230 currently requires jurisdictions to participate in their appropriate share of program compliance reviews each year with no member jurisdiction being required to participate in more than two program compliance reviews per year.

The IFTA Board of Trustees issued a Board Charge to the Program Compliance Review Committee in March 2024 to develop new review procedures that include an annual Admin review of all member jurisdictions. The Charge directed the PCRC to streamline the review process with more focus on items that are of monetary importance to all member jurisdictions and to develop a strategy for staggered reviews. The strategy developed, guided by the Board Charge, is the 1-year Admin review, annual reporting to jurisdictions on audit accountability, and a 5-year Audit review.

Membership approved streamlined review procedures at the 2025 Annual Business Meeting by a majority vote.

The Program Compliance Review Guide has been updated to reflect the streamlined review process approved by the membership in 2025 and has been posted to the IFTA website. The Guide contains the operational procedures, review methodology, standardized worksheets, reporting process, and follow-up procedures.

The removal of the language in P1210 clarifies that member jurisdictions are not responsible for funding travel expenses under the program compliance review process. Instead, these costs are centrally funded by IFTA, Inc. to support a consistent, equitable, and streamlined team-based review model. This update aligns the manual with current practice and removes outdated language from the prior review structure.

The streamlined procedures greatly reduce audit review criteria and the number of audits reviewed for most of the criteria. The streamlined procedures for Admin review of jurisdictions rely on data analytics from IFTA Clearinghouse reports eliminating cumbersome and time-consuming time spent downloading transmittals.

The current limitation included in P1230, which restricts jurisdictions to no more than two program compliance reviews per year, conflicts with the approved annual Administrative Review requirement for all member jurisdictions and does not reflect the variable workload associated with both administrative and audit reviews. Review demands fluctuate significantly by year based on the number and complexity of assigned reviews, and the Program Compliance Review Committee seeks to ensure adequate flexibility in assignments to maintain effective coverage. The Committee continues to reduce the overall time burden on reviewers by utilizing a team-based review model that allows work to be distributed more efficiently across available resources.

The Program Compliance Review Committee recognizes that reviewer participation extends beyond the designated travel week and that the amount of follow-up work will vary based on the complexity and number of reviews assigned. The streamlined review process is designed to complete the substantial majority of review activities during the designated travel week, while limiting pre-review preparation and post-review activities to those necessary to ensure review quality and consistency.

**Intent**

This ballot updates Sections P1210 and P1230 to align the Procedures Manual with the current team-based Program Compliance Review model. The changes remove outdated funding language and outdated participation limits, ensuring that travel costs are centrally funded by IFTA, Inc.~~ and that~~ Reviewer assignments may be managed based on review workload while maintaining the designated travel week as the primary period for conducting Program Compliance Reviews. ~~reviewer assignments can be flexibly managed to support both Administrative and Audit Reviews.~~ Together, these updates promote consistency, efficiency, and equitable participation across all member jurisdictions.

**Underlining Indicates Addition; Strikethrough Indicates Deletion**

*P1210 REVIEW REQUIREMENT

Member jurisdictions shall permit periodic program compliance reviews to be performed to assure they are in compliance with the provisions of the Agreement. ~~At the expense of the member jurisdictions conducting such reviews, they will be performed after the first year of implementation of the Agreement. The expenses of such reviews may be paid through the International Fuel Tax Association if funds are available.~~ Beginning January 1, 1997, the program compliance reviews will be conducted according to a schedule developed by IFTA, Inc.

IFTA, Inc. is responsible for funding the travel, lodging, and approved travel-related expenses associated with the designated Program Compliance Review week for assigned reviewers. ~~IFTA Inc is responsible for funding the designated travel week expenses for reviewers to attend and conduct team-based Program Compliance reviews.~~

*P1230 REQUIRED PARTICIPATION

Jurisdictions will be required to participate in their appropriate share of program compliance reviews each year~~.~~ through assignment of jurisdictional reviewers to assist in the program compliance review process. ~~No member jurisdiction will be required to participate in more than two program compliance reviews per year.~~ Reviewer assignments shall be made by the Program Compliance Review Facilitator in a manner intended to reasonably distribute review responsibilities among member jurisdictions while considering the number, size, complexity, and timing of assigned reviews.~~Reviewer assignments are distributed equally among member jurisdictions based on the schedule maintained by the Program Compliance Review Facilitator.~~

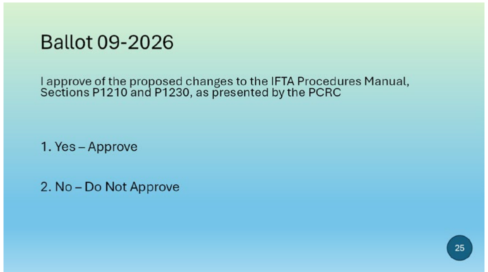
Each member jurisdiction shall designate reviewers to serve a two-year term. During that term, reviewers will participate in assigned Administrative and Audit Reviews as scheduled by the Program Compliance Review Facilitator. ~~Member jurisdiction reviewers serve a two-year term during which they participate in the team-based review process.~~ The primary review activities are expected to occur during one designated travel week each year. Prior to the travel week, reviewers may participate in virtual orientation, review assignments, and training. Following the travel week, reviewers may complete remaining assigned work and participate in follow-up discussions as necessary to finalize reviews.~~The majority of reviewer responsibilities are concentrated during one designated travel week per year, when administrative and audit reviews are conducted collaboratively, per the program compliance review guide.~~

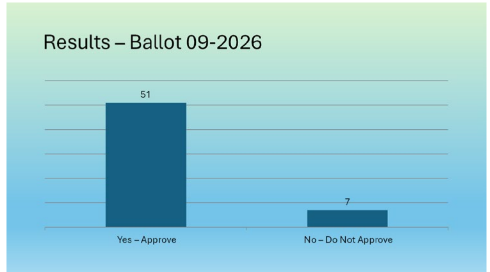
Prior to participating in Program Compliance Reviews, reviewers shall complete training provided by the Program Compliance Review Committee. Training will include, as appropriate, virtual instruction, written guidance, or other instructional materials designed to promote consistent application of review procedures. Review assignments and support materials will be provided in advance of the designated travel week whenever practicable to allow reviewers adequate preparation time.~~Reviewers may be asked to participate in opening review conferences, virtual training, completion of reviews started during the travel week, and limited follow-up discussions, but no additional extensive review obligations should be required.~~

The Program Compliance Review Committee will strive to complete as much review work as practicable during the designated travel week. Any remaining work is expected to be limited to finalizing assigned reviews, documentation, and necessary follow-up discussions.

## Question Details (Ballot #09-2026) PASSED

**Total Responses: 58**



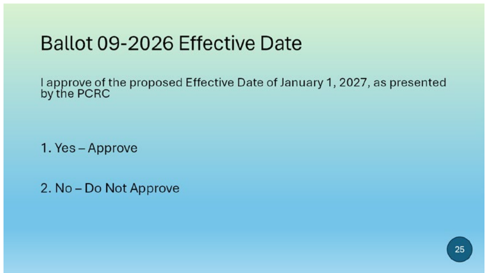



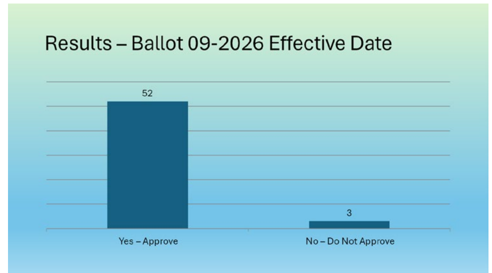

| Participant | Response |
|---|---|
| Alabama Thigpen | No – Do Not Approve |
| Alberta Ackroyd | Yes – Approve |
| Arizona Williams | Yes – Approve |
| Arkansas Richard | Yes – Approve |
| British Columbia Harrison | Yes – Approve |
| California Kimsey | Yes – Approve |
| Colorado Zion | Yes – Approve |
| Connecticut Romeo | Yes – Approve |
| Delaware Himmler | Yes – Approve |
| Florida Cunningham | Yes – Approve |
| Georgia Prince | Yes – Approve |
| Idaho Alvarez | Yes – Approve |
| Illinois Blessing | Yes – Approve |
| Indiana Boone | Yes – Approve |
| Iowa Winston | Yes – Approve |
| Kansas Parker | Yes – Approve |
| Kentucky McDaniel | Yes – Approve |
| Louisiana Cooper | Yes – Approve |
| Maine Gerry | Yes – Approve |
| Manitoba Hanlan | No – Do Not Approve |
| Maryland O'Lare | Yes – Approve |
| Massachusetts Acevedo | Yes – Approve |
| Michigan Steele | Yes – Approve |
| Minnesota Loper | No – Do Not Approve |

| | |
|---|---|
| Mississippi Shore | Yes – Approve |
| Missouri Dorrough | No – Do Not Approve |
| Montana Alexander | Yes – Approve |
| Nebraska Crawford | Yes – Approve |
| Nevada Bigler | Yes – Approve |
| New Brunswick Leahy | Yes – Approve |
| Newfoundland & Labrador Lockyer | Yes – Approve |
| New Hampshire Gray | Yes – Approve |
| New Jersey Walker | Yes – Approve |
| New Mexico Casalduc | Yes – Approve |
| New York Effinger | Yes – Approve |
| North Carolina Milak | Yes – Approve |
| North Dakota Voegele | Yes – Approve |
| Nova Scotia St. John | No – Do Not Approve |
| Ohio DeRose | Yes – Approve |
| Oklahoma Willingham | Yes – Approve |
| Ontario Bowie | Yes – Approve |
| Oregon Fitzgibbon | Yes – Approve |
| Pennsylvania Wisyanski | Yes – Approve |
| Prince Edward Island Pineau | Yes – Approve |
| Quebec Boucher | No – Do Not Approve |
| Rhode Island Iafrate | Yes – Approve |
| Saskatchewan Worobec | Yes – Approve |
| South Carolina Bruce | Yes – Approve |
| South Dakota Gerry | Yes – Approve |
| Tennessee Lanfair | Yes – Approve |
| Texas Julius | No – Do Not Approve |
| Utah Hesche | Yes – Approve |
| Vermont Robillard | Yes – Approve |
| Virginia Harrison | Yes – Approve |
| Washington Briscoe | Yes – Approve |
| West Virginia Acree | Yes – Approve |
| Wisconsin Litscher | Yes – Approve |
| Wyoming Lopez | Yes – Approve |

## Question Details (Ballot #09-2026 Effective Date) PASSED

**Total Responses: 55**




| Participant | Response |
|---|---|
| Alabama Thigpen | Yes – Approve |
| Alberta Ackroyd | Yes – Approve |
| Arizona Williams | Yes – Approve |
| Arkansas Richard | Yes – Approve |
| British Columbia Harrison | Yes – Approve |
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| Connecticut Romeo | Yes – Approve |
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| Indiana Boone | Yes – Approve |
| Iowa Winston | Yes – Approve |
| Kansas Parker | Yes – Approve |
| Kentucky McDaniel | Yes – Approve |
| Louisiana Cooper | Yes – Approve |
| Maine Gerry | Yes – Approve |
| Manitoba Hanlan | No – Do Not Approve |
| Maryland O'Lare | [No Response] |
| Massachusetts Acevedo | Yes – Approve |
| Michigan Steele | Yes – Approve |
| Minnesota Loper | No – Do Not Approve |

| | |
|---|---|
| Mississippi Shore | Yes – Approve |
| Missouri Dorrough | [No Response] |
| Montana Alexander | Yes – Approve |
| Nebraska Crawford | Yes – Approve |
| Nevada Bigler | Yes – Approve |
| New Brunswick Leahy | Yes – Approve |
| Newfoundland & Labrador Lockyer | Yes – Approve |
| New Hampshire Gray | Yes – Approve |
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