

*FOR COMMENT PERIOD ENDING MAY 22, 2019*



**IFTA FULL TRACK PRELIMINARY BALLOT PROPOSAL  
FTPBP #01-2019**

**Sponsor**

Agreement Procedures Committee

**Date Submitted**

March 22, 2019

**Proposed Effective Date**

January 1, 2020

**Manual Sections to be Amended**

IFTA Articles of Agreement: \*P1100 Base Jurisdiction Reporting - Annual Reporting

**Subject**

As required information update the Annual Report to include Annual, General, Audit, Exemption and Biodiesel information.

**History/Digest**

Prior to adding the requirement to provide IFTA Processing Systems data in 2015 the Annual Reports have not changed in many years making the data captured outdated. Additionally, some of the current, non-required information in the Exemption and Biodiesel Databases have not been updated since 2010.

**Intent**

The intent of this ballot is to update and clarify language on two existing annual report questions and to streamline all jurisdictional reports and informational databases into one cohesive report. Upon passage of this ballot all general report information and biodiesel and exemption information will be merged into the annual report. This one report will be required to be updated annually by March 1.

**Interlining Indicates Deletion; Underlining Indicates Addition**

- 1 **P1100** **BASE JURISDICTION REPORTING**  
2  
3 **\*P1110 ANNUAL REPORTING**  
4  
5 **.100 Reporting Requirement**  
6  
7 All jurisdictions which are members under this Agreement shall submit an annual report by March 1  
8 for the preceding calendar year to the repository, ~~for distribution to each member jurisdiction.~~  
9  
10 **.200 Reporting Period**  
11  
12 The report shall be for the period beginning with the date of membership through December 31 and  
13 for each calendar year thereafter.  
14  
15 **.300 Required Information - General**  
16  
17 Content of the annual report to member jurisdictions shall include:  
18  
19 ~~.005 Jurisdictions FEIN:~~  
20  
21 .005-010 Number of total IFTA accounts (this includes new accounts, active accounts and  
22 accounts that were suspended, revoked or canceled as of December 31<sup>st</sup> of each year),  
23 which shall consist of all licensees that were issued an IFTA license and decals for a  
24 licensing year excluding licensees who were issued credentials in error and returned  
25 those credentials to the base jurisdiction;  
26  
27 ~~.010 Number of accounts audited;~~  
28  
29 ~~.015 Number of accounts audited with assessment;~~  
30  
31 .020015 Number of new licensees which shall consist of all new accounts licensed, but  
32 does not include licensees renewed or reinstated, for the registration year being reported  
33 or previously registered in another member jurisdiction; and  
34  
35 .025020 Number of sets of decals issued;  
36  
37 .030025 Price per set of decals; and  
38  
39 .035030 Application fee amounts, including license fees, reinstatement fees, and other  
40 fees.  
41  
42 .040035 Name of the IFTA processing system (in-house or provider/vendor name) utilized  
43 by each jurisdiction.  
44  
45 ~~.040 Does your jurisdiction offer an on-line tax return filing program?~~  
46 ~~If yes, is it optional or required for the IFTA licensees to file online?~~  
47  
48 ~~.045 Does your jurisdiction offer an on-line IFTA application program?~~

49 If yes, is it optional or required to obtain IFTA credentials online?

50  
51 .050 Does your jurisdiction accept electronic payments for decals and license fees?

52  
53 .055 Does your jurisdiction accept electronic payment for tax returns or audit payments?

54  
55 .060 Does your jurisdiction issue Temporary IFTA Decal Permits?

56  
57 **.400 Required Information - Audit**

58  
59 ~~.040~~05 Number of accounts audited;

60  
61 ~~.015~~0 Number of accounts audited with assessment;

62  
63 .015 Does your jurisdiction allow for the payment of interest on overpayment of fuel use taxes  
64 discovered during an IFTA audit or any other interstate motor carrier fuel use tax audit?

65  
66 .020 Does your jurisdiction require any other motor carrier fuel tax or mileage tax licensing  
67 such as a third structure tax or bulk fuel tax?

68  
69 .025 If yes to .020, please provide reporting requirements.

70  
71 .030 Does your jurisdiction allow carriers to purchase tax unpaid bulk fuel?

72  
73 .035 Do you impose fuel tax on all fuel delivered into the supply tank of a licensed motor  
74 vehicle?

75  
76 .040 If no to .035, please explain.

77  
78 .045 Do fuel purchase receipts have to indicate if taxes have been paid in order to be  
79 acceptable as a valid fuel receipt?

80  
81 .050 If no to .045 above, please explain.

82  
83 .055 Identify the service stations located on Indian Reservations in your jurisdiction that are  
84 not collecting state fuel tax.

85  
86 .060 What is your official source of mileage (distance) used to conduct audits?

87  
88 .065 List any additional sources of distance used.

89  
90 **.400500 Exemption Database**

91  
92 .005 All jurisdictions which are members under this Agreement shall confirm the Exemption  
93 Database is up to date by March 1 of every year.

94 .010 In the event of a subsequent change to an exemption after March 1, member jurisdictions  
95 are required to update the Exemption Database within 30 days of the effective change.

96  
97 **.600 Biodiesel Database**

98  
99 .005 All jurisdictions which are members under this agreement shall confirm the Biodiesel  
100 Database is up to date by March 1 of every year.

101 .010 In the event of a subsequent change to Biodiesel information after March 1, member  
102 jurisdictions are required to update the Biodiesel Database within 30 days of the effective  
103 change.