

FOR VOTE BY MARCH 27, 2020



**IFTA FULL TRACK FINAL BALLOT PROPOSAL
FTFBP #01-2019**

Sponsor

Agreement Procedures Committee

Date Submitted

March 22, 2019

Proposed Effective Date

July 31, 2020

Manual Sections to be Amended

Procedures Manual

*P1100 Base Jurisdiction Reporting - Annual Reporting

Subject

Update the Annual Report to include Annual, General, Audit, Exemption and Biodiesel information to make all information required in one cohesive report.

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provide IFTA Processing Systems data in 2015 the Annual Reports have not changed in many years making the data captured outdated.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 the annual report 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 audit and general report information and biodiesel and exemption information will be merged into the annual report. This one cohesive report will be required to be updated annually by March 1.

Interlining Indicates Deletion; Underlining Indicates Addition

P1100 BASE JURISDICTION REPORTING

***P1110 ANNUAL REPORTING**

.100 Reporting Requirement

All jurisdictions which are members under this Agreement shall submit an annual report consisting of the required information listed in .300-.600 below by March 1 for the preceding calendar year to the repository ~~to be accessible~~accessible for distribution to each member jurisdiction.

.200 Reporting Period

The report shall be for the period beginning with the date of membership through December 31 and for each calendar year thereafter.

.300 ~~Required~~ General Information

~~Content of the annual report to member jurisdictions shall include:~~

.005 Number of total IFTA accounts (this includes new accounts, active accounts and accounts that were suspended, revoked or canceled as of December 31st of each year), which shall consist of all licensees that were issued an IFTA license and decals for a licensing year excluding licensees who were issued credentials in error and returned those credentials to the base jurisdiction;

~~.0120~~ Number of new licensees which shall consist of all new accounts licensed, but does not include licensees renewed or reinstated, for the registration year being reported or previously registered in another member jurisdiction; and

~~.0125~~ Number of sets of decals issued;

~~.0230~~ Price per set of decals; and

~~.0235~~ Application fee amounts, including license fees, reinstatement fees, and other fees.

~~.0340~~ Name of the IFTA processing system (in-house or provider/vendor name) utilized by each jurisdiction.

~~.035~~ Does your jurisdiction offer an on-line tax return filing program? If yes, is it optional or mandatory for your jurisdiction's IFTA licensees to file online?

~~.040~~ Does your jurisdiction offer an on-line IFTA application process? If yes, is it optional or required to obtain IFTA credentials online?

~~.045~~ Does your jurisdiction accept electronic payments for decals and license fees? If yes, what types/forms of electronic payments does your jurisdiction accept?

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.050 Does your jurisdiction accept electronic payment for tax return or audit payments? If yes, what types/forms of electronic payments does your jurisdiction accept?

.055 Does your jurisdiction issue Temporary IFTA Decal Permits?

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

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

.070 If you answered yes to .065, please provide reporting requirements.

.075 Does your jurisdiction allow carriers to purchase tax free un-dyed bulk fuel?

.080 Do you impose fuel tax on all fuel delivered into the supply tank of a licensed motor vehicle?

.085 If no to .080, please explain.

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

.095 If no to .090, please explain.

.0100 Identify the service stations located on Indian Reservations in your jurisdiction that are not collecting state jurisdictional fuel tax.

.400 Audit Information

.005 Number of accounts audited;

.010 Number of accounts audited resulting in financial changes to one or more jurisdictions with assessment:

.5400 Exemption Information Database

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

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

.600 Biodiesel Information

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

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

REVISIONS FOLLOWING THE SECOND COMMENT PERIOD

- See line numbers 9, 63, 76, and 82.