



**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**

- 1 Procedures Manual  
2 \*P550 Fuel Records  
3  
4 .220 The base jurisdiction shall not allow a licensee credit for tax paid on a retail fuel purchase unless the  
5 licensee produces, with respect to the purchase:  
6  
7 .005 a receipt, invoice, or transaction listing from the seller,  
8 .010 a credit-card receipt,  
9 .015 a transaction listing generated by a third party fuel card system involved in the original  
10 transaction, or  
11 .020 an electronic or digital record of an original receipt or invoice.