

**FOR VOTE BY DECEMBER 1, 2018**



**IFTA SHORT TRACK FINAL BALLOT PROPOSAL  
STFBP #01-2018**

**Sponsor**

Clearinghouse Advisory Committee  
Agreement Procedures Committee

**Date Submitted**

March 2, 2018

**Proposed Effective Date**

Upon Passage

**Manual Sections to be Amended**

IFTA Articles of Agreement:                      \*R2120 Required Exchange of Licensee Demographic and  
Transmittal Data and Interjurisdictional Audit Reports

**Subject**

A requirement to upload full demographics data on a daily basis for each business day.

**History/Digest**

The IFTA, Inc. Clearinghouse currently provides a mechanism into which participating jurisdictions upload licensee demographic data and inter-jurisdictional audit reports. Participating jurisdictions may then login to the Clearinghouse and view the licensee demographic data and inter-jurisdictional audit reports.

**Intent**

The intent of this ballot is to amend the IFTA Articles of Agreement to clarify that the upload done on a daily basis for each business day is an upload of the full demographic data.

Membership would benefit from this procedure change by allowing all jurisdictions access to the latest status of accounts when licensing new accounts and would give roadside enforcement more accurate data to utilize when enforcing IFTA. By distributing the licensee demographic data and inter-jurisdictional audit reports to participating jurisdictions via the IFTA, Inc. Clearinghouse, this will ensure jurisdictional compliance according to the applicable provisions of the IFTA Audit Manual. This change would require the full demographic data to be uploaded to the Clearinghouse each business day for accuracy and timely information.

**Interlining Indicates Deletion; Underlining Indicates Addition**

**\*R2120 REQUIRED EXCHANGE OF LICENSEE DEMOGRAPHIC AND TRANSMITTAL DATA AND INTERJURISDICTIONAL AUDIT REPORTS**

**.100 Licensee Demographic Data**

When the exchange of licensee demographic data is required of the participating members by the IFTA Articles of Agreement and the IFTA Procedures Manual, such requirements shall be deemed satisfied by the successful and timely transmission of the full demographic data as defined in R2110.200 to the clearinghouse each business day.

IFTA, Inc. shall be responsible for providing the data from the participating members to all other member jurisdictions.

***[SECTIONS R2120.200 and R2120.300 REMAIN UNCHANGED]***

**NO REVISIONS FOLLOWING THE SECOND COMMENT PERIOD**

**FTPBP #1-2018**  
**First Comment Period Ending May 21, 2018**

Support: 34  
Oppose: 0  
Undecided: 0

**ALABAMA**

Support

**ALBERTA**

Support

**BRITISH COLUMBIA**

Support

**CALIFORNIA**

Support

**CONNECTICUT**

Support

**ILLINOIS**

Support

**KANSAS**

Support

**MAINE**

Support

This is the best way to maintain timely and accurate demographic information in the CH.

**MANITOBA**

Support

**MARYLAND**

Support

**MICHIGAN**

Support

**MINNESOTA**

Support

**MISSISSIPPI**

Support

**MONTANA**

Support

**NEBRASKA**

Support

**FTPBP #1-2018**  
**First Comment Period Ending May 21, 2018**

**NEVADA**

Support

Nevada believes this is beneficial for all.

**NEW BRUNSWICK**

Support

**NEW HAMPSHIRE**

Support

**NEW JERSEY**

Support

**NORTH CAROLINA**

Support

**NOVA SCOTIA**

Support

**OKLAHOMA**

Support

What does "full" demographic data mean?

**ONTARIO**

Support

Had there not been confusion over the short track voting process, this ballot would most likely have passed in 2017. ON continues to support the proposal.

**PRINCE EDWARD ISLAND**

Support

PEI Can accommodate this request and can support the ballot.

**QUEBEC**

Support

**RHODE ISLAND**

Support

**SOUTH CAROLINA**

Support

**SOUTH DAKOTA**

Support

**UTAH**

Support

Utah already sends daily full demographic data to the clearinghouse.

**FTPBP #1-2018**  
**First Comment Period Ending May 21, 2018**

**VIRGINIA**

Support

**WASHINGTON**

Support

**WEST VIRGINIA**

Support

WV already performs a full upload

**WISCONSIN**

Support

Wisconsin does this already and fully supports this ballot.

**WYOMING**

Support

**STPBP #1-2018**  
**Second Comment Period Ending October 27, 2018**

Support: 30  
Oppose: 0  
Undecided: 0

**ALABAMA**

Support

**ALBERTA**

Support

**BRITISH COLUMBIA**

Support

**CONNECTICUT**

Support

**GEORGIA**

Support

**KANSAS**

Support

**KENTUCKY**

Support

**MAINE**

Support

**MANITOBA**

Support

**MARYLAND**

Support

**MINNESOTA**

Support

**MISSISSIPPI**

Support

**MONTANA**

Support

**NEVADA**

Support

**NEW BRUNSWICK**

Support

**STPBP #1-2018**  
**Second Comment Period Ending October 27, 2018**

**NEW HAMPSHIRE**

Support

**NEWFOUNDLAND**

Support

**NORTH CAROLINA**

Support

**NOVA SCOTIA**

Support

**ONTARIO**

Support

**PRINCE EDWARD ISLAND**

Support

**QUEBEC**

Support

**RHODE ISLAND**

Support

**SOUTH CAROLINA**

Support

**SOUTH DAKOTA**

Support

I know most of our jurisdictions already transmit their clearinghouse data daily. The ballot clarifies this and provide up to date information and provide up to date information for roadside.

**TENNESSEE**

Support

**UTAH**

Support

**WASHINGTON**

Support

**WEST VIRGINIA**

Support

WV already uploads each day.

**WYOMING**

Support

**IFTA SHORT TRACK FINAL BALLOT PROPOSAL1-2018  
VOTING RESULTS**

JURISDICTION	LANGUAGE		EFFECTIVE DATE	
	YES	NO	YES	NO
ALABAMA	1		1	
ALBERTA	1		1	
ARIZONA	1		1	
ARKANSAS	1		1	
BRITISH COLUMBIA	1		1	
CALIFORNIA	1		1	
<b>COLORADO</b>				
CONNECTICUT	1		1	
DELAWARE	1		1	
FLORIDA	1		1	
GEORGIA	1		1	
IDAHO	1		1	
ILLINOIS	1		1	
INDIANA	1		1	
<b>IOWA</b>				
KANSAS	1		1	
KENTUCKY	1		1	
LOUISIANA	1		1	
MAINE	1		1	
MANITOBA	1		1	
MARYLAND	1		1	
MASSACHUSETTS	1		1	
MICHIGAN	1		1	
MINNESOTA	1		1	
MISSISSIPPI	1		1	
MISSOURI	1		1	
MONTANA	1		1	
NEBRASKA	1		1	
NEVADA	1		1	
NEW BRUNSWICK	1		1	
NEW HAMPSHIRE	1		1	
<b>NEW JERSEY - INELIGIBLE</b>				
<b>NEW MEXICO</b>				
NEW YORK	1		1	
NEWFOUNDLAND	1		1	
NORTH CAROLINA	1		1	
NORTH DAKOTA	1		1	
NOVA SCOTIA	1		1	
<b>OHIO</b>				
OKLAHOMA	1		1	
ONTARIO	1		1	
OREGON	1		1	
PENNSYLVANIA	1		1	
PRINCE EDWARD ISLAND	1		1	
QUEBEC	1		1	
RHODE ISLAND	1		1	



**IFTA SHORT TRACK FINAL BALLOT PROPOSAL1-2018  
VOTING RESULTS**

JURISDICTION	LANGUAGE		EFFECTIVE DATE	
	YES	NO	YES	NO
SASKATCHEWAN	1		1	
SOUTH CAROLINA	1		1	
SOUTH DAKOTA	1		1	
TENNESSEE	1		1	
TEXAS	1		1	
UTAH	1		1	
VERMONT	1		1	
VIRGINIA	1		1	
WASHINGTON	1		1	
WEST VIRGINIA	1		1	
WISCONSIN	1		1	
WYOMING	1		1	
<b>TOTALS</b>	<b>53</b>	<b>0</b>	<b>53</b>	<b>0</b>

**Bold font and shading indicate that the jurisdiction did not vote.**

**Failure to vote for the ballot language counts as a "No" vote.**

**Failure to vote for the alternative effective date counts as a "No" vote.**

**Number of "YES" votes necessary to pass: 44**

**Effective Date: December 1, 2018**

**LANGUAGE:**

NUMBER OF "YES" VOTES RECEIVED: **53**  
 NUMBER OF "NO" VOTES RECEIVED: **0**  
 NUMBER OF VOTES NOT RECEIVED: **4**  
 NUMBER OF INELIGIBLE JURISDICTIONS: **1**  
**RESULT: PASSED**

**ALTERNATIVE EFFECTIVE DATE:**

NUMBER OF "YES" VOTES RECEIVED: **53**  
 NUMBER OF "NO" VOTES RECEIVED: **0**  
 NUMBER OF VOTES NOT RECEIVED: **4**  
 NUMBER OF INELIGIBLE JURISDICTIONS: **1**  
**RESULT: PASSED**

**Ballot Intent:** The intent of this ballot is to amend the IFTA Articles of Agreement to clarify that the upload done on a daily basis for each business day is an upload of the full demographic data.

Membership would benefit from this procedure change by allowing all jurisdictions access to the latest status of accounts when licensing new accounts and would give roadside enforcement more accurate data to utilize when enforcing IFTA. By distributing the licensee demographic data and inter-jurisdictional audit reports to participating jurisdictions via the IFTA, Inc. Clearinghouse, this will ensure jurisdictional compliance according to the applicable provisions of the IFTA Audit Manual. This change would require the full demographic data to be uploaded to the Clearinghouse each business day for accuracy and timely information.

**FOR VOTE BY DECEMBER 1, 2018**



**IFTA SHORT TRACK FINAL BALLOT PROPOSAL  
STFBP #02-2018**

**Sponsor**

Agreement Procedures Committee

**Date Submitted**

March 9, 2018

**Proposed Effective Date**

Upon Passage

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

IFTA Procedures Manual

\*P1030 U.S. and Canadian Funds Transfers

**Subject**

A change in the reference to be used if a conversion from Canadian to U.S. dollars is required for the transmittal reports.

**History/Digest**

Currently, if a conversion is required from Canadian to U.S. dollars for transmittal purposes, the procedures state that it shall be done using the Bank of Canada noon day spot rate quoted at 12:00 PM Eastern Time. The Bank of Canada has traditionally published two daily foreign exchange rates, one of which was a noon day rate. However, effective May 1, 2017, there will only be one foreign exchange rate published by 4:30 PM Eastern Time each business day.

**Intent**

The intent of this ballot is to amend the IFTA Procedures Manual to align with the Bank of Canada's new procedure in publishing exchange rates once each business day by 4:30 PM Eastern Time. With the elimination of the published noon day rate, to allow for timely Canadian jurisdictional transmittals, if a conversion takes place before 4:30 PM Eastern Time the prior day's rate will be used. A fund conversion at 4:30 PM Eastern Time or after will be converted using the current day's rate.

**Interlining Indicates Deletion; Underlining Indicates Addition**

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**\*P1030 U.S. AND CANADIAN FUNDS TRANSFERS**

**.200 Transmittals from Canada**

Transmittal reports submitted by a Canadian jurisdiction to a U.S. jurisdiction will be in either U.S. customary measures and U.S. dollars, or International customary measures and Canadian dollars. All funds transmitted by Canadian jurisdictions to U.S. jurisdictions will be in U.S. dollars.

If a conversion is required from Canadian to U.S. dollars it shall be done using the Bank Of Canada ~~noon~~ ~~day spot rate quoted at 12:00 PM Eastern Time~~ exchange rate that was posted by 4:30 PM Eastern Time. A fund conversion prior to ~~12:00~~ 4:30 PM Eastern Time will be converted using the prior day's ~~spot~~ rate and a fund conversion at ~~12:00~~ 4:30 PM Eastern Time or after will be converted using the current day's ~~spot~~ rate. The amount to be converted into U.S. dollars will be net the cost of converting.

***[SECTIONS P1030.100 and P1030.300 REMAIN UNCHANGED]***

**NO REVISIONS FOLLOWING THE SECOND COMMENT PERIOD**

**STPBP #2-2018**  
**First Comment Period Ending May 7, 2018**

Support: 36  
Oppose: 0  
Undecided: 0

**ALABAMA**

Support

**ALBERTA**

Support

**BRITISH COLUMBIA**

Support

**CALIFORNIA**

Support

**CONNECTICUT**

Support

Connecticut supported this ballot last year and continues to support it.

**IDAHO**

Support

**ILLINOIS**

Support

**IOWA**

Support

Iowa has no objections to this proposed ballot.

**KANSAS**

Support

Kansas will continue to support this ballot.

**LOUISIANA**

Support

**MAINE**

Support

**MANITOBA**

Support

**MARYLAND**

Support

**STPBP #2-2018**  
**First Comment Period Ending May 7, 2018**

**MASSACHUSETTS**

Support

Massachusetts has continued support for this ballot.

**MICHIGAN**

Support

**MINNESOTA**

Support

**MISSISSIPPI**

Support

**MONTANA**

Support

**NEVADA**

Support

**NEW BRUNSWICK**

Support

**NEW JERSEY**

Support

**NORTH CAROLINA**

Support

**NOVA SCOTIA**

Support

We strongly encourage our US jurisdictions to vote in favour of this ballot to allow for this procedural change made by the Bank of Canada. Failure to amend this section will mean all Canadian jurisdictions will be non-compliant with IFTA. It is a slippery slope for all member jurisdictions, if the PCRC chooses not to site the Canadian jurisdictions for non-compliance on this issue as it will be easy for any other jurisdiction to claim it should not be cited (for whatever non-compliance issue arises) and receive the same treatment as the Canadian provinces have been with respect to the Bank of Canada exchange rates. In the alternative, if the PCRC sites the Canadian jurisdictions and there is no change made to the Procedures Manual, this would seem to lead to the eventual expulsion of the Canadian jurisdictions for non-compliance.

So again, I encourage all of the member jurisdictions to agree to this ballot and to vote in favour of it. Every member has a vested interest in this ballot.

**OKLAHOMA**

Support

**ONTARIO**

Support

**STPBP #2-2018**  
**First Comment Period Ending May 7, 2018**

To be clear, this was not a voluntary change on the part of the provinces but an amended procedure imposed by the Bank of Canada. There is no other option available and without successful passage of the ballot, all Canadian jurisdictions cannot possibly be in compliance with the terms of IFTA.

Considering the overwhelming support this proposal received at the 2017 ABM and the very fact it then failed to garner enough votes to pass is a puzzle. Decisions ought not to be determined by confusion or apathy - perhaps it's time to reconsider the balloting process and structure.

**PRINCE EDWARD ISLAND**

Support

Changes at the central bank make this a requirement. No jurisdiction can comply with the current wording. Please take the time to vote in favor of this ballot.

**QUEBEC**

Support

**RHODE ISLAND**

Support

**SASKATCHEWAN**

Support

This ballot is required so all jurisdiction who have transactions with Canadian jurisdictions can stay in compliance with the agreement.

**SOUTH CAROLINA**

Support

**UTAH**

Support

**VIRGINIA**

Support

**WASHINGTON**

Support

**WISCONSIN**

Support

Absolute support.

**WYOMING**

Support

**STPBP #2-2018**  
**Second Comment Period Ending October 27, 2018**

Support: 30  
Oppose: 0  
Undecided: 0

**ALABAMA**

Support

**ALBERTA**

Support

**BRITISH COLUMBIA**

Support

**CONNECTICUT**

Support

**GEORGIA**

Support

**KANSAS**

Support

**KENTUCKY**

Support

**MAINE**

Support

**MANITOBA**

Support

**MARYLAND**

Support

**MINNESOTA**

Support

**MISSISSIPPI**

Support

**MONTANA**

Support

**NEVADA**

Support

**NEW BRUNSWICK**

Support

**STPBP #2-2018**  
**Second Comment Period Ending October 27, 2018**

**NEW HAMPSHIRE**

Support

**NEWFOUNDLAND**

Support

**NORTH CAROLINA**

Support

**NOVA SCOTIA**

Support

**ONTARIO**

Support

**PRINCE EDWARD ISLAND**

Support

**QUEBEC**

Support

**RHODE ISLAND**

Support

**SOUTH CAROLINA**

Support

**SOUTH DAKOTA**

Support

**TENNESSEE**

Support

**UTAH**

Support

**WASHINGTON**

Support

**WEST VIRGINIA**

Support

WV has no issue with this.

**WYOMING**

Support



**IFTA SHORT TRACK FINAL BALLOT PROPOSAL 2-2018  
VOTING RESULTS**

JURISDICTION	LANGUAGE		EFFECTIVE DATE	
	YES	NO	YES	NO
ALABAMA	1		1	
ALBERTA	1		1	
ARIZONA	1		1	
ARKANSAS	1		1	
BRITISH COLUMBIA	1		1	
CALIFORNIA	1		1	
COLORADO	1		1	
CONNECTICUT	1		1	
DELAWARE	1		1	
FLORIDA	1		1	
GEORGIA	1		1	
IDAHO	1		1	
ILLINOIS	1		1	
INDIANA	1		1	
<b>IOWA</b>				
KANSAS	1		1	
KENTUCKY	1		1	
LOUISIANA	1		1	
MAINE	1		1	
MANITOBA	1		1	
MARYLAND	1		1	
MASSACHUSETTS	1		1	
MICHIGAN	1		1	
MINNESOTA	1		1	
MISSISSIPPI	1		1	
MISSOURI	1		1	
MONTANA	1		1	
NEBRASKA	1		1	
NEVADA	1		1	
NEW BRUNSWICK	1		1	
NEW HAMPSHIRE	1		1	
<b>NEW JERSEY - INELIGIBLE</b>				
<b>NEW MEXICO</b>				
NEW YORK	1		1	
NEWFOUNDLAND	1		1	
NORTH CAROLINA	1		1	
NORTH DAKOTA	1		1	
NOVA SCOTIA	1		1	
<b>OHIO</b>				
OKLAHOMA	1		1	
ONTARIO	1		1	
OREGON	1		1	
PENNSYLVANIA	1		1	
PRINCE EDWARD ISLAND	1		1	
QUEBEC	1		1	
RHODE ISLAND	1		1	

**IFTA SHORT TRACK FINAL BALLOT PROPOSAL 2-2018  
VOTING RESULTS**

JURISDICTION	LANGUAGE		EFFECTIVE DATE	
	YES	NO	YES	NO
SASKATCHEWAN	1		1	
SOUTH CAROLINA	1		1	
SOUTH DAKOTA	1		1	
TENNESSEE	1		1	
TEXAS	1		1	
UTAH	1		1	
VERMONT	1		1	
VIRGINIA	1		1	
WASHINGTON	1		1	
WEST VIRGINIA	1		1	
WISCONSIN	1		1	
WYOMING	1		1	
<b>TOTALS</b>	<b>54</b>	<b>0</b>	<b>54</b>	<b>0</b>

**Bold font and shading indicate that the jurisdiction did not vote.**

**Failure to vote for the ballot language counts as a "No" vote.**

**Failure to vote for the alternative effective date counts as a "No" vote.**

**Number of "YES" votes necessary to pass: 44**

**Effective Date: December 1, 2018**

**LANGUAGE:**

NUMBER OF "YES" VOTES RECEIVED: **54**  
 NUMBER OF "NO" VOTES RECEIVED: **0**  
 NUMBER OF VOTES NOT RECEIVED: **3**  
 NUMBER OF INELIGIBLE JURISDICTIONS: **1**  
**RESULT: PASSED**

**ALTERNATIVE EFFECTIVE DATE:**

NUMBER OF "YES" VOTES RECEIVED: **54**  
 NUMBER OF "NO" VOTES RECEIVED: **0**  
 NUMBER OF VOTES NOT RECEIVED: **3**  
 NUMBER OF INELIGIBLE JURISDICTIONS: **1**  
**RESULT: PASSED**

**Ballot Intent:** The intent of this ballot is to amend the IFTA Procedures Manual to align with the Bank of Canada's new procedure in publishing exchange rates once each business day by 4:30 PM Eastern Time. With the elimination of the published noon day rate, to allow for timely Canadian jurisdictional transmittals, if a conversion takes place before 4:30 PM Eastern Time the prior day's rate will be used. A fund conversion at 4:30 PM Eastern Time or after will be converted using the current day's rate.

**WITHDRAWN FOLLOWING THE ANNUAL BUSINESS MEETING**



**IFTA FULL TRACK PRELIMINARY BALLOT PROPOSAL  
#03-2018**

**Sponsor**

Jurisdictions of Alabama and Nevada

**Date Submitted**

March 23, 2018

**Proposed Effective Date**

July 1, 2019

**Manual Sections to be Amended**

(January 1996 Version, Effective July 1, 1998, as revised)

IFTA Articles of Agreement

R200 Definitions

**Subject**

Base Jurisdiction requirements for IFTA accounts

**History/Digest**

R212 of the IFTA Articles of Agreement requires qualified motor vehicles be based in the same jurisdiction as the vehicle is registered and operational control and records of the licensee's qualified vehicles are maintained or can be made available; and where some travel is accrued by the qualified motor vehicles within the fleet.

As economies fluctuate, a licensee may find it necessary to look for work outside of their base jurisdiction for extended periods of time. Current language hinders, and in some cases prevents, a licensee from renewing or maintaining IFTA credentials in their base jurisdiction because they did not accrue any distance during the licensing period; nor is there a provision in IFTA for them to qualify for licensing in another jurisdiction other than the jurisdiction where the qualified vehicle is registered. The International Registration Plan (IRP) has an "intent" provision which covers 18 months and allows such licensees to maintain their registration in the base jurisdiction. Additionally, IRP has provisions for applicants to qualify for registration with an established place of business or residence in a jurisdiction.

Current language in R530 of the IFTA Articles of Agreement only allow an exception for Independent Contractors operating under a short term or long term lease.

**Intent**

The intent of this ballot is to amend the IFTA Articles of Agreement to provide authority for a jurisdiction to issue an IFTA license to an applicant in their jurisdiction provided the applicant meets the established place of business or residency requirements of that jurisdiction.

WITHDRAWN

1 Interlining Indicates Deletion; Underlining Indicates Addition

2  
3 **ARTICLES OF AGREEMENT**

4  
5 **\*R212 Base Jurisdiction** means the member jurisdiction ~~where qualified motor vehicles are based~~  
6 ~~for vehicle registration purposes and~~

7  
8 .100 Where the qualified motor vehicles are based for registration purposes; or

9  
10 .200 Where the licensee has an established place of business or provides proof of residence;  
11 and

12  
13 ~~.100~~ .300 Where the operational control and operational records of the licensee's qualified  
14 motor vehicles are maintained or can be made available; and

15  
16 ~~.200~~ .400 Where some travel is accrued by qualified motor vehicles within the fleet. The  
17 commissioners of two or more affected jurisdictions may allow a person to consolidate several  
18 fleets that would otherwise be based in two or more jurisdictions.

19  
20 **\*R220 Established Place of Business** means a physical structure located within the base jurisdiction,  
21 owned or leased by the applicant or licensee, and whose street address shall be specified by the  
22 applicant or licensee. This physical structure shall be open for business and staffed during  
23 regular business hours by one or more persons employed by the applicant or licensee on a  
24 permanent basis (i.e., not an independent contractor) for the purpose of any aspect of  
25 management of the applicant's or licensee's trucking-related business. The applicant or licensee  
26 need not have a land line telephone service at the physical structure. Records concerning the  
27 fleet shall be maintained at this physical structure (unless such records are to be made available  
28 in accordance with the provisions of \*R700). The base jurisdiction may accept information it  
29 deems pertinent to verify that an applicant or licensee has an established place of business within  
30 the base jurisdiction.

31  
32 **\*R252 Residence** means the status of an applicant or licensee as a resident of a member  
33 jurisdiction.

•

REVISIONS FOLLOWING THE ANNUAL BUSINESS MEETING

**FTPBP #3-2018**  
**First Comment Period Ending May 21, 2018**

Support: 11  
Oppose: 7  
Undecided: 17

**ALABAMA**

Support

In rare cases, an Alabama-based taxpayer does not bring their equipment back to Alabama; therefore, they have no distance to report in Alabama. However, they are still an Alabama-based taxpayer, and have not established "residency" in any other state. A jurisdiction should not be prevented from issuing licenses to its taxpayers.

**ALBERTA**

Undecided

Alberta generally supports the idea but have concerns about redefining "Base Jurisdiction" as well as the definitions provided for "Established Place of Business" and "Residence". The latter two terms are often used in corporate income tax administration and there have been court cases on how those terms are interpreted. Similiar to the concerns raised by the ASSC, Alberta would be more comfortable if the Articles of Agreement are amended in other sections to support the idea. Attorneys Section Steering Committee

Oppose

As written, the ballot seeks to amend the definition of "Base Jurisdiction" in a manner that makes it unclear if a licensee might be allowed to have two (2) different Base Jurisdictions at the same time. The IFTA Attorney's Section would oppose amending the definition of "Base Jurisdiction" to achieve the intended purpose of this ballot. If the intent of the ballot is to allow an IFTA license to be issued in a jurisdiction other than where the qualified motor vehicle is registered, the Attorneys' Section agree, the more appropriate place to make such a change within the IFTA governing documents is R500 of the Articles. Language addressing this type of situation already exists within the provisions of R530.200 for Independent Contractors which states, "[i]f 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." Similar language could be used to extend the provision to long-term Rental/Leasing, if that is consistent with the sponsor's intent.

**BRITISH COLUMBIA**

Undecided

BC supports the concept but is not sure about the ballot, or if a change is necessary. BC does not believe IFTA has ever looked for, or cited a jurisdiction for issuing or renewing a carrier's IFTA credentials with no travel in and/or vehicles registered in the base-jurisdiction.

BC expects travel in BC and vehicles registered in BC but if we ever identified this situation, the business provided a good explanation and was still maintaining some sort of business location within BC I'm fairly sure we'd register them "provisionally" and revisit in 6 months or during the next IFTA renewal cycle. Is there something specific preventing other jurisdictions from doing the same within their existing legislation?

**CALIFORNIA**

Undecided

**CONNECTICUT**

**FTPBP #3-2018**  
**First Comment Period Ending May 21, 2018**

Undecided

**IDAHO**  
Support

**ILLINOIS**  
Undecided

I'm still undecided.

As a side comment, I am wondering if "residence" really means a "status" of an applicant or licensee as proposed in the following language:

\*R252 Residence means the status of an applicant or licensee as a resident of a member jurisdiction. (underlined)

Residence is typically defined as a physical structure or location where one resides, not a status of a person (applicant, licensee, resident).

**KANSAS**  
Undecided

**MAINE**  
Support

We believe we can support this ballot, but we have some concerns regarding unintended consequences. Reserving final support until we have seen other comments.

**MANITOBA**  
Undecided

We agree with PEI's comments.

**MARYLAND**  
Oppose

Maryland opposes the current ballot language as there is no provision to allow D.C. carriers, who desire to obtain IFTA credentials, an option to license in a member jurisdiction. The D.C. carriers do not necessarily have Maryland registered vehicles, a physical presence, nor residency within Maryland, and would be forced to obtain trip permits for interjurisdictional travel. A possible solution might be to amend the language to change "and" to "or" between 200 and 300.

**MICHIGAN**  
Support

**MINNESOTA**  
Support

Minnesota supports ballot proposal 03-2018. We recognize that there are occasions where a licensee who is a resident and physically located in the state yet may be working outside the state and not accruing mileage in the home state and support the ballot to allow these circumstances.

**FTPBP #3-2018**  
**First Comment Period Ending May 21, 2018**

**MISSISSIPPI**

Undecided

**MONTANA**

Support

**NEBRASKA**

Undecided

**NEVADA**

Support

The intent of this ballot is to allow a licensee to open an IFTA only account as long as they can show proof of residency or established place of business in a jurisdiction when they do not also have a vehicle registered in that jurisdiction. Nevada has seen an increase in recent years where the carrier responsible for safety is different than the registrant, but truly a resident or maintains an established place of business in Nevada. However, when the vehicle is registered in another jurisdiction by the registrant and the carrier responsible for safety does not have any vehicles, there is no provision for them to open an IFTA only account. This ballot does not change the recordkeeping or accrued distance in the base jurisdiction requirements. Please feel free to contact Dawn Lietz, NV; Jay Starling, AB; or Joy Prenger, MO if you have any questions.

**NEW BRUNSWICK**

Undecided

**NEW HAMPSHIRE**

Undecided

**NORTH CAROLINA**

Oppose

**NOVA SCOTIA**

Undecided

**OKLAHOMA**

Undecided

The way this ballot is constructed, a registrant can base in any jurisdiction where the qualified motor vehicles are based, or the licensee has an EPOB or provides proof of residence and operational control is maintained and some travel is accrued.

In the History/Digest section of the ballot it suggests an intent to allow a licensee to base in a jurisdiction in which, due to business circumstances, cannot accrue distance in the base jurisdiction. That intent seems to conflict with the modified R212.400 language that continues to require travel in the base jurisdiction.

**ONTARIO**

Oppose

Given the cautionary advice noted in the ASSC commentary, ON does not support the proposal in its current structure.



**FTPBP #3-2018**  
**First Comment Period Ending May 21, 2018**

**PRINCE EDWARD ISLAND**

Undecided

Although we support the desire to allow carriers to operate longer periods outside their base, it is cause for concern that their records no longer need to be maintained, nor be made accessible in their base jurisdiction. There is also concern with the lack of a time limit as is stipulated in IRP. This seems to open the door henceforth and forever more. PEI will follow the comments on this ballot before deciding our final position.

**QUEBEC**

Oppose

The language of this ballot is confusing and could create uncertainty for carriers and jurisdictions. Indeed, the conditions set out for the definition of "Home Jurisdiction" are sometimes alternative (or) and sometimes cumulative (and) which complicates the understanding. In addition, the use of the concept of "Residence" involves certain issues, including the fact that this definition may vary depending on the jurisdiction.

We suggest reworking this ballot to better target its scope and thus ensure the desired results.

**RHODE ISLAND**

Oppose

**SOUTH CAROLINA**

Undecided

**SOUTH DAKOTA**

Support

**UTAH**

Oppose

Utah is in agreement with ON regarding the cautionary advice noted in the ASSC commentary, and therefore, does not support the current proposal without further discussion on this issue.

**VIRGINIA**

Undecided

**WASHINGTON**

Support

**WEST VIRGINIA**

Undecided

**WISCONSIN**

Support

**WYOMING**

Support

**FOR VOTE BY JANUARY 28, 2019.**



**IFTA FULL TRACK FINAL BALLOT PROPOSAL  
#04-2018**

**Sponsor**

Jurisdiction of British Columbia

**Date Submitted**

March 23, 2018

**Proposed Effective Date**

January 1, 2020

**Manual Sections to be Amended**

IFTA Procedures Manual

P1120 TAX RATE REPORTING

**Subject**

Establishing a firm cutoff date or lockdown date for tax rate changes

**History/Digest**

Under P1120.300 jurisdictions are “*relieved from taking extraordinary measures to implement*” tax rate changes less than 60 days prior to the due date the tax return <sup>(1)</sup> however “*extraordinary measures*” is not defined. At some point though, there needs to be a firm cut-off date or lockdown date to give base-jurisdictions adequate time to receive, upload and test their web based tax returns and tax system before making tax returns available to their licensees.

Without a firm cut-off date for tax rate changes, each time a late rate change is communicated outside a base-jurisdiction there is an increased risk of inconsistencies and additional work being created for other jurisdictions and their IFTA carriers. As an example:

- Jurisdiction A - communicates a late tax rate change.
- Jurisdiction B – does not have sufficient time to accommodate the change in their IFTA system but 10 IFTA carriers within Jurisdiction B or their service providers/tax preparers are able to accommodate the late change.
- This results in those 10 IFTA carriers submitting returns to Jurisdiction B going into error (i.e., the amount due on the tax return differing from what the jurisdiction’s financial system calculates). Then the returns/payments needing to be manually processed, potentially amounts written-off, and/or assessments/refunds issued or denied and then explained to 10 frustrated carriers. Different rates also have the potential to create additional work later for IFTA auditors and jurisdictions during IFTA Program Compliance Reviews.

<sup>1</sup> –There have been nine (9) occurrences since Q2 2015.

## **Intent**

This ballot is intended for the convenience of jurisdictional staff, IFTA carriers and service providers/tax preparers. The intent is to establish a firm cut-off date or lock down date for tax rate changes to ensure consistency between the tax rates each jurisdiction sends to their carriers, the tax rates posted on the IFTA Tax Rate Matrix; and the tax rates service providers/tax preparers' use or provide to their IFTA clients.

The ballot is not intended to limit the ability of any jurisdiction to set or change their tax rates any time they choose. It is intended only to limit communication of a late tax rate change to others (i.e., those outside the jurisdiction making the late change) after a specific cut-off date.

**Interlining Indicates Deletion; Underlining Indicates Addition**

1 **P1120 TAX RATE REPORTING**

2  
3 **.100 Reporting Requirement**

4 Member jurisdictions are required to notify the repository at the earliest possible time of a  
5 change in their tax rate. The repository will then immediately notify each member  
6 jurisdiction. Any rate changes received by the repository less than 60 days before the  
7 due date will not be communicated to member jurisdictions, nor will jurisdictions  
8 communicate this information directly to other member jurisdictions or to service  
9 providers until the following Quarter.

10  
11 **.300 Failure to Report Tax Rate Changes**

12 If notification of a tax rate change is not received by the other jurisdictions at least 60  
13 days prior to the due date of a quarterly tax return for which the change is effective, the  
14 other jurisdictions ~~will be relieved from taking extraordinary measures to~~ should not  
15 implement the change. The jurisdictions that failed to provide adequate notification may,  
16 however, collect any additional taxes due directly from the licensees in the other  
17 jurisdictions.  
18

**NO REVISIONS FOLLOWING THE SECOND COMMENT PERIOD**

**FTPBP #4-2018**  
**First Comment Period Ending May 21, 2018**

Support: 13  
Oppose: 9  
Undecided: 10

**ALABAMA**

Undecided

Alabama supports a firm cut off date. In today's electronic world, the amount of time needed to post tax rate changes seems excessive.

**ALBERTA**

Undecided

Alberta generally supports the ballot and a firm cut-off date. However, we also recognize that there may be extraordinary circumstances. We are not sure providing another 5 days will help.

**BRITISH COLUMBIA**

Support

This ballot is intended for the convenience of jurisdictional staff, IFTA carriers and service providers/tax preparers. It is not intended to limit the ability of any jurisdiction to set or change their tax rates. It is intended only to limit communication of a late tax rate change to others (i.e., those outside the jurisdiction making the late change) after a specific cut-off date.

Jurisdictions have different internal timelines and processes and some can make accommodate rate changes later than others but each time a late rate change is communicated outside the jurisdiction making the change there is an increased risk of inconsistency and additional work created for other jurisdictions and their IFTA carriers. As an example:

Jurisdiction A - communicates a late tax rate change outside their jurisdiction. Jurisdiction B & C – do not have sufficient time to accommodate the change in their IFTA systems.

However, a number of IFTA carriers within Jurisdiction B & C and service providers/tax preparers for IFTA carriers in Jurisdiction B & C are able to accommodate the late change.

This results in those IFTA carrier's submitting returns to Jurisdiction A & B going into error (the amount due on a licensee's tax return differs from what the jurisdiction's financial system calculates) and needing to be manually processed, and potentially amounts written-off, and/or assessments/refunds issued.

**CALIFORNIA**

Oppose

We already have a firm cutoff date and we still have jurs missing it. They can always ask jurs to change the rate after the cut off but jurs have no obligation to change the rate after the existing firm cutoff date.

**CONNECTICUT**

Undecided

**IDAHO**

Support

**KANSAS**

Support

**FTPBP #4-2018**  
**First Comment Period Ending May 21, 2018**

**MAINE**

Undecided

**MANITOBA**

Support

**MARYLAND**

Undecided

Maryland will likely support Ballot #4- 2018. We would like to comment, however, that this initiative seems to be at the convenience of Jurisdiction staff rather than the overall IFTA Objective, where accuracy of rates would take priority over the convenience, Maryland can accomodate rate changes up to two (2) days prior to the 15th day, when blank paper returns are cut. Although Maryland has never had a need to submit a late rate, we readily accomodated other Jrusidiction late rate changes whenever possible in an effort to make the rates on in our system as accurate as possible. We recognize that other Juris may not have this type of flexibility.

**MICHIGAN**

Support

**MISSISSIPPI**

Support

**MONTANA**

Support

**NEBRASKA**

Oppose

I don't see how adding 5 days is going to prevent the occasional occurrence of a jurisdiction that fails to notify IFTA, Inc. timely of a rate change. Understanding that not all jurisdictions can accommodate late changes, it is still our belief that the core mission of IFTA is to properly collect fuel tax and jurisdictions should do everything in their power to collect at the proper rate and IFTA, Inc. should do everything in their power to assist in that endeavor.

**NEVADA**

Support

Nevada supports a firm cutoff date.

**NEW BRUNSWICK**

Support

**NEW HAMPSHIRE**

Oppose

**NORTH CAROLINA**

Oppose

**NOVA SCOTIA**

Support

**FTPBP #4-2018**  
**First Comment Period Ending May 21, 2018**

**OKLAHOMA**

Oppose

This ballot looks like an attempt to prevent jurisdictions from implementing a tax rate change that wasn't communicated within the timeframe required by P1120. If the jurisdiction is able to implement the change, why not allow them to? What harm has occurred that should prevent the repository from communicating late rates to the jurisdictions?

**ONTARIO**

Oppose

ON is a jurisdiction that has very little leeway in allowing for late tax rate changes due to a continued reliance on paper based returns – consequently we are not usually able to accommodate most requested revisions. Despite that, considering that a licensee may still be liable for tax owing to the requesting jurisdiction, we would not be comfortable in foregoing the corresponding notification as we purposely publicize such information to ensure the ON licensee is made aware of the potential for an ensuing tax assessment.

From the ON perspective, reducing the window from 60 days to 55 days would not help improve the ability to react to a late rate change and the efforts to amend the provision seem to be out of proportion to the possible benefit.

**PRINCE EDWARD ISLAND**

Undecided

Although we can accommodate short turnarounds, we appreciate not all jurisdictions have that luxury, which we believe was covered by the extraordinary measures clause. If the ballot passes, future cleanup to the wording should consider "will not be communicated to member jurisdictions UNTIL THE FOLLOWING QUARTER" or words to that effect. As well, the first sentence of .300 can be removed entirely. PEI will follow the comments on this ballot before deciding our final position.

**QUEBEC**

Oppose

Comments from the legal department: This proposed amendment could be interpreted as limiting the sovereign power of each jurisdiction to set its tax rates. We believe that the current version of P1120.100 and P1120.300 should be retained to allow jurisdictions that can accommodate another jurisdiction for a rate change after the deadline set by IFTA, Inc. to do.

**RHODE ISLAND**

Oppose

**SOUTH CAROLINA**

Support

**SOUTH DAKOTA**

Undecided

**UTAH**

Oppose

We already have a firm cutoff date.

**FTPBP #4-2018**  
**First Comment Period Ending May 21, 2018**

**VIRGINIA**  
Undecided

**WASHINGTON**  
Support

**WEST VIRGINIA**  
Undecided

**WISCONSIN**  
Undecided

**WYOMING**  
Support



**FTPBP #4-2018**  
**Second Comment Period Ending November 11, 2018**

Support: 24  
Oppose: 6  
Undecided: 2

**ALABAMA**

Support

**ALBERTA**

Undecided

We are undecided on the ballot. We understand the benefits for a firm cut-off date. However, we have concerns with the current proposal that rate changes received less than 60 days not be communicated to member jurisdictions. Our thoughts are that if we agree on a cut-off date, jurisdictions are still allowed to communicate the change. It is just that other jurisdictions do not need to implement the rate change. We also prefer the current language under P1120.300 that the other jurisdictions will be relieved from taking extraordinary measures to implement the change.

**ATTORNEYS SECTION STEERING COMMITTEE**

Oppose

IFTA Ballot Proposal #04-2018  
Comment of the IFTA Attorneys' Section

IFTA Ballot Proposal #04-2018 as written seeks to establish a firm cutoff date or lockdown date for tax rate changes, whereby member jurisdictions must notify the IFTA repository of any tax rate changes not less than 55 days prior to the return due date and would further disallow any member jurisdiction from implementing any other jurisdiction's tax rate changes if the above deadline is not met.

Procedures Manual §1120.100 presently states that member jurisdictions are required to notify the IFTA repository of all tax rate changes at the earliest possible time. Failure to report tax rate changes is addressed at P1120.300, which states that if a member jurisdiction fails to report a tax rate change to the repository at least 60 days prior to the quarterly return due date, other member jurisdictions are not required to take "extraordinary measures" to implement the tax rate change.

The IFTA Attorneys' Section makes the following observations regarding IFTA Ballot Proposal #04-2018:

1. Articles of Agreement R130.100 sets out the three core provisions to effect the purpose of the IFTA Agreement. Included as one of those core provisions is the "[r]etention of each jurisdiction's sovereign authority to determine tax rates, exemptions and exercise other substantive tax authority." (see R130.100.010). The implementation of a firm cutoff date coupled with disallowing jurisdictions from implementing another jurisdiction's untimely tax rate change (per the proposed ballot language), might be construed as contrary to or a limitation upon a jurisdiction's authority to determine and set tax rates. Because the core provisions of the Agreement are authorized by Congress pursuant to the Compact Clause of the United States Constitution, this type of change may result in challenges that IFTA is acting outside the Congressional approval.

2. As written, this ballot would deny jurisdictions the opportunity to seek assistance from other jurisdictions if, for example, a jurisdiction has a tax rate change enacted outside the specified reporting time or if a jurisdiction has an error in their tax rate on the IFTA tax matrix. Under the current provisions, the jurisdiction with the late or erroneous tax rate can notify other jurisdictions of the rate discrepancy (especially neighboring jurisdictions where it is known there will be mileage and fuel reported) and request the other jurisdictions update their system with the correct information, if doing so does not require extraordinary measures. These other jurisdictions are not required to make the correction, but

**FTPBP #4-2018**  
**Second Comment Period Ending November 11, 2018**

allows the jurisdictions the opportunity to work cooperatively if possible, thereby mitigating any negative effects.

**BRITISH COLUMBIA**

Support

**GEORGIA**

Support

**ILLINOIS**

Support

**KANSAS**

Support

**KENTUCKY**

Support

**MAINE**

Support

**MANITOBA**

Support

**MINNESOTA**

Undecided

While Minnesota is in agreement in principle of the change, we believe that the language in .300, "...should not..." leaves some doubt as to if this is a directive or is it advice.

The author's stated intent is to establish a firm cut off date, therefore would the authors consent to a change of wording to "must" or "shall not" thus making the statement a directive.

**MISSISSIPPI**

Support

**MONTANA**

Support

**NEVADA**

Support

**NEW BRUNSWICK**

Support

**NEW HAMPSHIRE**

Support

**NEW MEXICO**

Support

**NORTH CAROLINA**

Oppose

**FTPBP #4-2018**  
**Second Comment Period Ending November 11, 2018**

**NOVA SCOTIA**

Support

**OKLAHOMA**

Support

After additional discussion within the community, Oklahoma sees the value in enforcing a firm cut-off date for the communication of tax rate changes.

**QUEBEC**

Oppose

**RHODE ISLAND**

Oppose

**SASKATCHEWAN**

Support

**SOUTH CAROLINA**

Support

South Carolina supports FTPBP #4

**SOUTH DAKOTA**

Support

**STAKEHOLDERS**

Support

11/6/2018

ATA - Robert Pitcher

Support. The American Trucking Associations supports Ballot Proposal #4 for the reasons outlined in the comments of the sponsor. Late-enacted tax rate changes will continue to be an occasional problem for IFTA, but the establishment of a more solid, enforceable cut-off date will avoid unnecessary turmoil for licensees and jurisdictional personnel alike.

10/25/2018

IAC Chair - Dennis Vanderslice

Support. The IFTA IAC is in favor of enforcing the cut-off date determined by the Articles of Agreement. The IAC feels that the implementation of rate changes must be absolute and consistent amongst ALL jurisdictions. A rate change in a single jurisdiction affects ALL members of IFTA including both government and industry. When rates are updated after the official cut-off date and the changes are not communicated effectively, or some jurisdictions update at will, it causes confusion and an unnecessary additional workload for both government and industry in the form of late and/or amended returns. This in turn creates additional financial repercussions with penalty and interest charged against late or amended returns.

**TENNESSEE**

Support

**FTPBP #4-2018**  
**Second Comment Period Ending November 11, 2018**

**UTAH**  
Oppose

We already have a cutoff date.

**VIRGINIA**  
Support

**WASHINGTON**  
Support

**WEST VIRGINIA**  
Oppose

We already have a cut off date.

**WYOMING**  
Support

**IFTA FULL TRACK FINAL BALLOT PROPOSAL 4-2018  
VOTING RESULTS**

JURISDICTION	LANGUAGE		EFFECTIVE DATE	
	YES	NO	YES	NO
ALABAMA	1		1	
ALBERTA		1		1
ARIZONA	1		1	
ARKANSAS	1		1	
BRITISH COLUMBIA	1		1	
CALIFORNIA		1		1
COLORADO	1		1	
CONNECTICUT		1	1	
DELAWARE		1		1
FLORIDA	1		1	
GEORGIA	1		1	
IDAHO	1		1	
ILLINOIS	1		1	
INDIANA		1		1
IOWA	1		1	
KANSAS	1		1	
KENTUCKY	1		1	
LOUISIANA	1		1	
MAINE	1		1	
MANITOBA	1		1	
MARYLAND	1		1	
MASSACHUSETTS		1		1
MICHIGAN	1		1	
MINNESOTA	1		1	
MISSISSIPPI	1		1	
MISSOURI	1		1	
MONTANA	1		1	
NEBRASKA		1	1	
NEVADA	1		1	
NEW BRUNSWICK	1		1	
NEW HAMPSHIRE	1		1	
NEW JERSEY	1		1	
<b>NEW MEXICO</b>				
NEW YORK		1		1
NEWFOUNDLAND	1		1	
NORTH CAROLINA		1	1	
NORTH DAKOTA	1		1	
NOVA SCOTIA	1		1	
OHIO	1		1	
OKLAHOMA	1		1	
ONTARIO		1		1
OREGON	1		1	
PENNSYLVANIA	1		1	
PRINCE EDWARD ISLAND	1		1	
QUEBEC		1		1
RHODE ISLAND		1	1	

**IFTA FULL TRACK FINAL BALLOT PROPOSAL 4-2018  
VOTING RESULTS**

JURISDICTION	LANGUAGE		EFFECTIVE DATE	
	YES	NO	YES	NO
SASKATCHEWAN	1		1	
SOUTH CAROLINA	1		1	
SOUTH DAKOTA	1		1	
TENNESSEE	1		1	
TEXAS	1		1	
UTAH		1		1
VERMONT	1		1	
VIRGINIA	1		1	
WASHINGTON	1		1	
WEST VIRGINIA		1		1
WISCONSIN		1		1
WYOMING	1		1	
<b>TOTALS</b>	<b>42</b>	<b>15</b>	<b>46</b>	<b>11</b>

**Bold font and shading indicate that the jurisdiction did not vote.**

Failure to vote for the ballot language counts as a "No" vote.

Failure to vote for the alternative effective date counts as a "No" vote.

**Number of "YES" votes necessary to pass: 44**

**Effective Date: Ballot Failed**

**LANGUAGE:**

NUMBER OF "YES" VOTES RECEIVED: **42**

NUMBER OF "NO" VOTES RECEIVED: **15**

NUMBER OF VOTES NOT RECEIVED: **1**

NUMBER OF INELIGIBLE JURISDICTIONS: **0**

**RESULT: FAILED**

**ALTERNATIVE EFFECTIVE DATE:**

NUMBER OF "YES" VOTES RECEIVED: **46**

NUMBER OF "NO" VOTES RECEIVED: **11**

NUMBER OF VOTES NOT RECEIVED: **1**

NUMBER OF INELIGIBLE JURISDICTIONS: **0**

**RESULT: PASSED**

**Ballot Intent:** This ballot is intended for the convenience of jurisdictional staff, IFTA carriers and service providers/tax preparers. The intent is to establish a firm cut-off date or lock down date for tax rate changes to ensure consistency between the tax rates each jurisdiction sends to their carriers, the tax rates posted on the IFTA Tax Rate Matrix; and the tax rates service providers/tax preparers' use or provide to their IFTA clients.

The ballot is not intended to limit the ability of any jurisdiction to set or change their tax rates any time they choose. It is intended only to limit communication of a late tax rate change to others (i.e., those outside the jurisdiction making the late change) after a specific cut-off date.