

FOR VOTE BY DECEMBER 19, 2012



**IFTA FULL TRACK FINAL BALLOT PROPOSAL
#01-2012**

Sponsor

IFTA Agreement Procedures Committee
IFTA Program Compliance Review Committee

Date Submitted

January 17, 2012

Proposed Effective Date

January 1, 2014

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

IFTA Procedures Manual P700 Standard Tax Returns

Subject

To clarify the requirements for filing an IFTA Tax Return.

History/Digest

As technology advances, requests from licensees to file their quarterly IFTA tax returns online have increased. Jurisdictions have increasingly accommodated licensees in this regard; some even requiring what licensees file online. It was determined that P700 does not adequately address what is required to be included or captured. Therefore, the IFTA Agreement Procedures Committee and the IFTA Program Compliance Review Committee formed a subcommittee, the Electronic Filing Subcommittee to ballot language that would provide guidance and consistency among the jurisdictions, regarding data elements that shall be captured on IFTA tax returns.

Intent

The intent of this ballot is to provide an update to the IFTA Procedures Manual to include the necessary requirements for filing an IFTA tax return, regardless of the manner filed.

Interlining Indicates Deletion; Underlining Indicates Addition

1 **P700 STANDARD TAX RETURNS**

2
3 The data elements listed in P720 are to be data captured regardless of the method of completion of the
4 tax return (manually, electronically prepared or electronically prepared and filed) and must be provided on
5 the appropriate transmittal.

6
7 **{SECTIONS P710 AND P730 REMAIN UNCHANGED}**

8
9 ***P720 REQUIRED INFORMATION**

10
11 Each jurisdiction shall use a standard tax return that shall contain, but not be limited to, the elements
12 listed below:

- 13
14 **.050** Name and mailing address of the jurisdiction issuing the tax return;
- 15
16 **.100** ~~A space for the~~ IFTA license number of the licensee;
- 17
18 **.150** ~~A space for the~~ Name and address of the licensee;
- 19
20 **.200** ~~A space for the~~ Tax reporting period of the tax return;
- 21
22 **.250** ~~A space for the~~ Total distance traveled in all jurisdictions during the tax reporting period,
23 including operations with trip permit;
- 24
25 **.300** ~~A space for~~ Total fuel consumed in all jurisdictions during the tax reporting period;
- 26
27 **.350** ~~A space for the~~ Average fuel consumption factor (to two decimal places) for the tax reporting
28 period;
- 29
30 **.400** ~~A space for the~~ Fuel type(s) consumed during the tax reporting period;
- 31
32 **.450** Columns for the jurisdictions in the Agreement;
- 33
34 **.500** Columns for reporting for each jurisdiction in order (with rounding provided to the nearest
35 whole unit);
- 36
37 .010 Tax rate;
- 38
39 .015 Total miles or kilometers;
- 40
41 .020 Total taxable miles or kilometers;
- 42
43 .025 Taxable gallons or liters;
- 44
45 .030 Tax paid gallons or liters;
- 46
47 .035 Net taxable gallons or liters;
- 48
49 .040 Tax due;
- 50

51 .045 Interest due; and
52
53 .050 Total due;
54
55 **.550** Totals for the columns that are listed under P720.500 with the exception of
56 P720.500.010 and P720.500.045;
57
58 **.600** ~~A space for the~~ Penalty or late filings fees (\$50.00 or 10 percent of the tax, whichever is greater);
59
60 **.650** ~~A space for the~~ Total remittance of the tax return;
61
62 **.700** ~~A space for the~~ Date of the submitted tax return;
63
64 **.750** ~~A space for the~~ Signature of the person filing the licensee's tax return, unless the licensee
65 is filing electronically in accordance with R940.300 and P160.
66
67 **.800** ~~A space for the~~ Title of the person filing the licensee's tax return; and
68
69 **.850** ~~A space for the~~ Telephone number of the person filing the licensee's tax return.
70
71 A space for previous balances may be included.
72
73

NO REVISIONS FOLLOWING THE SECOND COMMENT PERIOD

**IFTA FULL TRACK FINAL BALLOT PROPOSAL 1-2012
VOTING RESULTS**

JURISDICTION	LANGUAGE		EFFECTIVE DATE	
	YES	NO	YES	NO
ALABAMA	1		1	
ALBERTA	1		1	
ARIZONA	1		1	
ARKANSAS		1		1
BRITISH COLUMBIA				
CALIFORNIA	1		1	
COLORADO		1		1
CONNECTICUT	1		1	
DELAWARE	1		1	
FLORIDA				
GEORGIA	1		1	
IDAHO	1		1	
ILLINOIS	1		1	
INDIANA		1		1
IOWA	1		1	
KANSAS	1		1	
KENTUCKY	1		1	
LOUISIANA				
MAINE	1		1	
MANITOBA	1		1	
MARYLAND	1		1	
MASSACHUSETTS	1		1	
MICHIGAN	1		1	
MINNESOTA		1		1
MISSISSIPPI	1		1	
MISSOURI				
MONTANA	1		1	
NEBRASKA		1	1	
NEVADA		1		1
NEW BRUNSWICK	1		1	
NEW HAMPSHIRE	1		1	
NEW JERSEY - INELIGIBLE				
NEW MEXICO	1		1	
NEW YORK	1		1	
NEWFOUNDLAND	1		1	
NORTH CAROLINA				
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	
SASKATCHEWAN	1		1	

**IFTA FULL TRACK FINAL BALLOT PROPOSAL 1-2012
VOTING RESULTS**

JURISDICTION	LANGUAGE		EFFECTIVE DATE	
	YES	NO	YES	NO
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	
TOTALS	43	9	45	7

Bold font in the voting total columns 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: January 1, 2013

LANGUAGE:

NUMBER OF "YES" VOTES RECEIVED: **43**

NUMBER OF "NO" VOTES RECEIVED: **9**

NUMBER OF VOTES NOT RECEIVED: **6**

RESULT: FAILED

ALTERNATIVE EFFECTIVE DATE:

NUMBER OF "YES" VOTES RECEIVED: **45**

NUMBER OF "NO" VOTES RECEIVED: **7**

NUMBER OF VOTES NOT RECEIVED: **6**

RESULT: PASSED

Ballot Intent:

The intent of this ballot is to provide an update to the IFTA Procedures Manual to include the necessary requirements for filing an IFTA tax return, regardless of the manner filed.

SUMMARY

42 Comments

Support: 34
Oppose: 3
Undecided: 5

ALABAMA

Support

ALBERTA

Undecided

Alberta has some concerns. Our online system currently captures the demographic information at the registration stage, eg, who can file the return, their name, phone number and email address, etc. Each filer is assigned an ID so that we will know who actually files the return. Redesigning a return for electronic filing that contains information we already obtain at our registration stage may cause us problems.

ARIZONA

Support

Audit Committee

Undecided

The AC Supports the intent of this ballot but is concerned that the removal of providing “A space for the...” will change the meaning of P720 and will require each jurisdiction to “pre-populate” all of the data fields. This is not possible as it would require the jurisdiction to fill in information that it does not have like “total distance traveled” etc. Recommend revising the language to remove “Each jurisdiction shall use” from the Required Information in P720 to read, “A standard tax return shall contain, but not be limited to, the elements listed below.”

BRITISH COLUMBIA

Support

BC Supports the ballot but finds the wording confusing/problematic and would suggest the following.

P700 – A standard tax return shall contain the elements listed in P720 regardless of how the tax return (e.g., manually or electronically) is prepared and filed. These elements must also be provided on the appropriate transmittal.

Unrelated but another suggestion within P720:

“P720.550 – Totals for the columns that are listed under P720.500 with the exception of P720.500.010, P720.500.035; and P720.500.045.”

There appears to be no value in carriers calculating the total “net taxable gallons or liters” for all jurisdictions.

CALIFORNIA

Support

COLORADO

Support

CONNECTICUT

Support

IDAHO

Support

ILLINOIS

Undecided

IOWA

Support

KANSAS

Support

Kansas Supports this ballot our paper and **electronic** filed returns already capture all the needed data. We would also like to suggest that e-mail addresses and total interest column may be included as an optional field.

MAINE

Support

MANITOBA

Support

MARYLAND

Support

MASSACHUSETTS

Support

MICHIGAN

Support

Language subject to changes

MINNESOTA

Undecided

Minnesota is unsure of the unintended consequences of the proposal. The concern is "data captured". The paper tax return contains the base jurisdiction name and address, an

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electronically filed tax return does not capture the base jurisdiction name and address. The P700 Proposal states the data "must be provided on the appropriate transmittal." This appears to be a change to the transmittal data as currently the transmittal data does not capture the items in P700.750,P720.800, and P700.850.

MISSOURI

Support

Missouri's MCE system captures the required information at our common customer and IFTA fleet levels, however, it does not capture the information on the tax return if it is filed online. Missouri has approximately 1600 customers, per quarter, that file via paper.

MONTANA3

Support

NEBRASKA

Oppose

Nebraska has some concerns regarding the language used in this ballot. To state that the "data elements listed in P720 are to be data captured....." poses a problem in our view. IF the term 'data captured' implies that the carrier is keying in this data or that the on-line process somehow stores this data *per tax return* - we would have problems with that. For example, while we do have our jurisdiction name and address printed on the paper tax return - we do not store nor do we capture that information on an electronically filed tax return.

NEVADA

Oppose

Nevada would like the language changed in P720 to state "A standard tax return that shall capture, but not be limited to, the elements listed below" to remove the responsibility of the jurisdiction from providing the elements on the tax return. The former language simply required 'a space' for each element. Additionally, R950 should be changed from 'a standard tax return form that contains...' to 'a standard tax return that captures...' since the intent of the ballot was to move to the electronic world. Nevada does not want the tax returns to be required to be pre-printed.

NEW BRUNSWICK

Support

NEW HAMPSHIRE

Support

NEW JERSEY

Support

NEW MEXICO

Support

NEW YORK

Oppose

New York feels that the language does not reflect what the intent of this ballot.

NORTH CAROLINA

Support

NORTH DAKOTA

Undecided

NOVA SCOTIA

Support

OHIO

Support

ONTARIO

Support

Ontario Supports the proposed language as it provides guidance and consistency among the jurisdictions regarding data elements to be captured on IFTA tax returns.

PENNSYLVANIA

Support

PRINCE EDWARD ISLAND

Support

QUEBEC

Support

SASKATCHEWAN

Support

TEXAS

Support

Suggest this ballot also delete P720.550 requiring totals for each column on the return. Having a total for each column should be optional.

UTAH

Support

VERMONT

Support

VIRGINIA

Support

WEST VIRGINIA

Support

WYOMING

Support

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Second Comment Period Ending October 8, 2012

SUMMARY

19 Comments

Support: 18

Oppose: 0

Undecided: 1

ALBERTA

Support

Alberta supports the ballot but would like to add the word "Job" before the word "Title" at P720.800 so that it is clear that job title is the information that is required.

BRITISH COLUMBIA

Support

CONNECTICUT

Support

IDAHO

Support

ILLINOIS

Support

Industry Advisory Committee

Support

KANSAS

Support

KENTUCKY

Support

MANITOBA

Support

MINNESOTA

Undecided

MN is still concerned with the unintended consequences of the proposal and we do not feel that the proposed language meets the intent of proposal. The proposal seems to be adding data elements to the transmittal data submitted to the clearinghouse eg name and phone number of the taxpayer. There may be data privacy issues with the IFTA licensee especially if the taxpayer is using their SSN.

MISSISSIPPI

Support

MONTANA

Support

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NEW BRUNSWICK

Support

OKLAHOMA

Support

ONTARIO

Support

PENNSYLVANIA

Support

UTAH

Support

VERMONT

Support

WEST VIRGINIA

Support

FOR VOTE BY DECEMBER 19, 2012



**IFTA FULL TRACK FINAL BALLOT PROPOSAL
#02-2012**

Sponsor

Jurisdiction of Colorado

Date Submitted

January 31, 2012

Proposed Effective Date

July 1, 2013

Manual Sections to be Amended

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

IFTA Articles of Agreement

R1200 ASSESSMENT AND COLLECTION
R1230.100 US Jurisdiction Interest Rate

Subject

An amendment to the US jurisdiction interest rate.

History/Digest

IFTA Full Track Ballot #02-2010 established an interest rate of 2% above the IRS rate.

Intent

The intent of this ballot is to amend the IFTA Articles of Agreement to minimize the number of interest rate changes from year to year for minor fluctuations in the IRS rate and to make it easier for the carrier to calculate interest on a monthly basis. The ballot would establish a monthly interest rate for the year based on the IRS interest rate from the prior year.

Example:

IRS rate	IFTA monthly rate
0% - 3%	0.25% or 0.0025
3.1% - 6%	0.5% or 0.005
6.1% - 9%	0.75% or 0.0075
9.1% - 12%	1.0% or 0.01
12.1% - 15%	1.25% or 0.0125
15.1% - 18%	1.5% or 0.015
18.1% - 21%	1.75% or 0.0175
21.1% - 24%	2% or 0.02

Interlining Indicates Deletion; Underlining Indicates Addition

1 **ARTICLES OF AGREEMENT**
2 **R1200 ASSESSMENT AND COLLECTION**

3
4 ***[SECTIONS R1210 AND R1220 REMAIN UNCHANGED]***

5
6 ***R1230 INTEREST**

7
8 The base jurisdiction, for itself and on behalf of the other jurisdictions, shall assess interest on all
9 delinquent taxes due each jurisdiction except taxes collected directly by other jurisdictions in
10 accordance with IFTA Procedures Manual Sections P1000 and P1120.300.

11
12 **.100 U.S. Jurisdiction Interest Rate**

13
14 For a fleet based in a U.S. jurisdiction, interest shall be set at an annual monthly rate of
15 two (2) percentage points above as specified below, based on the underpayment rate
16 established under Section 6621(a)(2) of the Internal Revenue Code, adjusted on an
17 annual basis on January 1 of each year. ~~Interest shall accrue monthly at 1/12 this annual~~
18 rate. **The Repository shall notify Jurisdictions of the new rate by December 1.**
19 (Emphasis added.)

20
21 Interest shall accrue at a rate of one fourth of a percent per month if the underpayment rate
22 established under Section 6621(a)(2) of the Internal Revenue Code is equal to or greater
23 than zero percent and equal to or less than three percent.

24
25 Interest shall accrue at a rate of one half of a percent per month if the underpayment rate
26 established under Section 6621(a)(2) of the Internal Revenue Code is greater than three
27 percent and equal to or less than six percent.

28
29 Interest shall accrue at a rate of three fourth of a percent per month if the underpayment
30 rate established under Section 6621(a)(2) of the Internal Revenue Code is greater than
31 six percent and equal to or less than nine percent.

32
33 Interest shall accrue at a rate of one percent per month if the underpayment rate
34 established under Section 6621(a)(2) of the Internal Revenue Code is greater than nine
35 percent and equal to or less than twelve percent.

36
37 Interest shall accrue at a rate of one and one fourth of a percent per month if the
38 underpayment rate established under Section 6621(a)(2) of the Internal Revenue Code is
39 greater than twelve percent and equal to or less than fifteen percent

40
41 Interest shall accrue at a rate of one and one half of a percent per month if the
42 underpayment rate established under Section 6621(a)(2) of the Internal Revenue Code is
43 greater than fifteen percent and equal to or less than eighteen percent

44
45 Interest shall accrue at a rate of one and three fourth of a percent per month if the
46 underpayment rate established under Section 6621(a)(2) of the Internal Revenue Code is
47 greater than eighteen percent and equal to or less than twenty one percent

48
49 Interest shall accrue at a rate of two percent per month if the underpayment rate
50 established under Section 6621(a)(2) of the Internal Revenue Code is greater than twenty
51 one percent and equal to or less than twenty four percent

52
53 ***[SECTIONS R1230.200 THROUGH R1230.400 REMAIN UNCHANGED]***

NO REVISIONS FOLLOWING THE SECOND COMMENT PERIOD

**IFTA FULL TRACK FINAL BALLOT PROPOSAL 2-2012
VOTING RESULTS**

JURISDICTION	LANGUAGE		EFFECTIVE DATE	
	YES	NO	YES	NO
ALABAMA		1		1
ALBERTA		1		1
ARIZONA		1		1
ARKANSAS		1		1
BRITISH COLUMBIA				
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				
MAINE		1		1
MANITOBA		1		1
MARYLAND		1		1
MASSACHUSETTS		1		1
MICHIGAN		1		1
MINNESOTA		1		1
MISSISSIPPI		1		1
MISSOURI				
MONTANA		1		1
NEBRASKA		1	1	
NEVADA		1		1
NEW BRUNSWICK	1		1	
NEW HAMPSHIRE		1		1
NEW JERSEY	1		1	
NEW MEXICO		1		1
NEW YORK	1		1	
NEWFOUNDLAND		1		1
NORTH CAROLINA				
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				
QUEBEC		1		1
RHODE ISLAND		1		1
SASKATCHEWAN		1		1

**IFTA FULL TRACK FINAL BALLOT PROPOSAL 2-2012
VOTING RESULTS**

JURISDICTION	LANGUAGE		EFFECTIVE DATE	
	YES	NO	YES	NO
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
TOTALS	7	46	11	42

Bold font in the voting total columns 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: January 1, 2013

LANGUAGE:

NUMBER OF "YES" VOTES RECEIVED: **7**

NUMBER OF "NO" VOTES RECEIVED: **46**

NUMBER OF VOTES NOT RECEIVED: **5**

RESULT: FAILED

ALTERNATIVE EFFECTIVE DATE:

NUMBER OF "YES" VOTES RECEIVED: **11**

NUMBER OF "NO" VOTES RECEIVED: **42**

NUMBER OF VOTES NOT RECEIVED: **5**

RESULT: FAILED

Ballot Intent:

The intent of this ballot is to amend the IFTA Articles of Agreement to minimize the number of interest rate changes from year to year for minor fluctuations in the IRS rate and to make it easier for the carrier to calculate interest on a monthly basis. The ballot would establish a monthly interest rate for the year based on the IRS interest rate from the prior year.

SUMMARY

41 Comments

Support: 4
Oppose: 17
Undecided: 20

ALABAMA

Oppose

ALBERTA

Undecided

The ballot does not affect a Canadian jurisdiction.

ARIZONA

Oppose

Audit Committee

Undecided

The AC has no comment on this ballot.

BRITISH COLUMBIA

Undecided

CALIFORNIA

Oppose

CONNECTICUT

Oppose

We Oppose this ballot. This is consistent with our belief that there are still unanswered constitutional questions associated with IFTA imposing an interest rate.

IDAHO

Support

ILLINOIS

Undecided

IOWA

Oppose

KANSAS

Undecided

Kansas is Undecided; We agree these formulas would make it easier on most carriers to calculate the interest.

MAINE

Oppose

MANITOBA

Undecided

Same comment as Nova Scotia.

MARYLAND

Undecided

MASSACHUSETTS

Oppose

MICHIGAN

Undecided

Still evaluating proposal

MINNESOTA

Oppose

Minnesota stand remains as with the prior interest ballot proposal. We question the legal authority of IFTA imposing an interest rate, interest rates are set by the governing body not the administrative body. In addition the new language is complex and confusing.

MISSOURI

Undecided

Missouri is interested in ABM discussions.

MONTANA

Undecided

Uncertain what variations of the IRS rates will do when assessing audits.

NEBRASKA

Support

If there were a "neutral" category when commenting on ballots - Nebraska's position would be neutral. Although we agree there may be some minor changes in the interest rate from year to year - who cares. Jurisdictions will have to be able to handle interest rate changes in their IFTA systems whether that rate changes annually or every few years. It is true that this ballot would likely result in less changes -

NEVADA

Support

NEW BRUNSWICK

Undecided

NEW HAMPSHIRE

Oppose

NEW JERSEY

Support

NEW MEXICO

Oppose

NEW YORK

Oppose

New York feels this ballot needs to be amended for clarification and simplification.

NORTH CAROLINA

Oppose

NORTH DAKOTA

Undecided

NOVA SCOTIA

Undecided

This ballot does not apply to Canadian jurisdictions as we are covered under R1230.200.

OHIO

Oppose

ONTARIO

Undecided

As a Canadian jurisdiction, Ontario is not subject to the same interest provisions. However, we have concerns whether the complexity of the language helps to simplify the requirement. We are not quite sure how this will be of benefit to the U.S. jurisdictions.

PENNSYLVANIA

Undecided

PRINCE EDWARD ISLAND

Undecided

Agree with Nova Scotia's comment.

QUEBEC

Undecided

Same comment as Nova Scotia.

SASKATCHEWAN

Undecided

SK has no position on this issue

TEXAS

Oppose

UTAH

Oppose

VERMONT

Oppose

VIRGINIA

Undecided

WEST VIRGINIA

Oppose

WYOMING

Undecided

FTPBP #2-2012
Second Comment Period Ending October 8, 2012

SUMMARY

18 Comments

Support: 0

Oppose: 6

Undecided: 12

ALBERTA

Undecided

BRITISH COLUMBIA

Undecided

CONNECTICUT

Oppose

We are still opposed to this ballot and agree with the comments made by the Jurisdiction of Oregon. Aside from the potential questions relative to the legalities as offered by Oregon, there is no reason why the application of interest cannot be based on jurisdictional law. The technical infrastructure to have an interest rate matrix would be far less complex than that of our quarterly tax rate matrices. Additionally, if we were to correct this entire issue to be based on jurisdictional law, the long debated issue of "credit interest" could be further explored because there would then be an instrument to permit such occurrences if jurisdictional law permitted it.

IDAHO

Undecided

ILLINOIS

Undecided

KANSAS

Undecided

This ballot, does look like it would make it easier for the carrier and US jurisdictions. Question: Currently IFTA Inc. is required to tell us the IRS rate each year. Would it be up to IFTA INC to tell the US jurisdictions which rate from chart will be applied? Or would the calculation chart be located on the IFTA web-page for jurisdictions and carriers to grab and calculate based on information received about current year interest rate that IRS puts out?

KENTUCKY

Undecided

MANITOBA

Undecided

MINNESOTA

Oppose

MN comment is the same as the first comment period and MN agrees with the comment of CT and OR.

MISSISSIPPI

Oppose

FTPBP #2-2012
Second Comment Period Ending October 8, 2012

MONTANA

Oppose

We agree with Oregon's comments. In addition the ballot passed in 2010 will be cumbersome and difficult to implement and we do not feel that this change will simplify the issue.

NEW BRUNSWICK

Undecided

ONTARIO

Undecided

This does not affect Canadian jurisdictions. We are unsure of the implications and possible results if the ballot is to pass.

OREGON

Oppose

This ballot along with the recent IFTA ballot measure that purported to change interest rates for its member jurisdictions raise potentially serious constitutional problems. The vote appears to squarely conflict with legal advice that IFTA received from the National Conference of State Legislatures (NCLS) in the IFTA Legislation and State Constitutional Provisions Project Final Report. In that report the NCLS advised IFTA that interest rates, like tax rates, are substantive tax provisions, and that states cannot legally delegate authority to determine interest rates to IFTA. Applied here, that advice means that IFTA may not change interest rates through IFTA ballots. Rather, interest rates would need to be changed by legislation of member states. Frankly I really do not understand why these ballots were even entertained by the membership since both subject IFTA INC to a legal challenge. Balloting a second time only serves to compound the problem.

PENNSYLVANIA

Undecided

UTAH

Oppose

This does not appear to simplify the interest rate calculations for a Jur.

VERMONT

Undecided

WEST VIRGINIA

Undecided

FOR VOTE BY NOVEMBER 19, 2012



**IFTA SHORT TRACK FINAL BALLOT PROPOSAL
#03-2012**

Sponsor

IFTA, Inc. Board of Trustees

Date Submitted

February 1, 2012

Proposed Effective Date

Upon Passage

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

IFTA Articles of Agreement R1800 Administration
R1810 International Fuel Tax Association, Inc.

Subject

Establishing the Information Technology Advisory Committee (ITAC) as a Standing Committee

History/Digest

The ITAC was established as a special committee in 2006 by the International Fuel Tax Association, Inc. (IFTA, Inc.) Board of Trustees (Board). The ITAC was to review information technology solutions proposed by IFTA, Inc. information technology (IT) staff to determine if they meet the needs of the IFTA user community. The purpose of the ITAC is to identify user needs and recommend IT proposals to the Board. The ITAC works to enhance information technology capabilities of the IFTA, Inc. and its stakeholders involved in the administration of the IFTA.

Additionally, the ITAC is responsible for serving as a technical source for membership, maintaining a committee member rotation chart, recruiting members and maintaining a list of potential committee members, and making recommendations to the Board to fill committee vacancies.

Intent

The intent of this ballot is to create the Information Technology Advisory Committee as a standing committee of the International Fuel Tax Agreement.

Interlining Indicates Deletion; Underlining Indicates Addition

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ARTICLES OF AGREEMENT

R1800 ADMINISTRATION

***R1810 INTERNATIONAL FUEL TAX ASSOCIATION, INC.**

[SECTION .100 REMAINS UNCHANGED]

[SECTIONS .200.010 THROUGH .070 REMAIN UNCHANGED]

.080 Information Technology Advisory Committee

There is established an Information Technology Advisory Committee to provide technical guidance as well as recommendations to identify user needs and IT proposals.

[SECTIONS .300, .400 AND .500 REMAIN UNCHANGED]

NO REVISIONS FOLLOWING THE SECOND COMMENT PERIOD

**IFTA SHORT TRACK FINAL BALLOT PROPOSAL 3-2012
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				
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				
NEW MEXICO	1		1	
NEW YORK	1		1	
NEWFOUNDLAND	1		1	
NORTH CAROLINA				
NORTH DAKOTA	1		1	
NOVA SCOTIA	1		1	
OHIO				
OKLAHOMA	1		1	
ONTARIO	1		1	
OREGON	1		1	
PENNSYLVANIA	1		1	
PRINCE EDWARD ISLAND	1		1	
QUEBEC	1		1	
RHODE ISLAND	1		1	
SASKATCHEWAN	1		1	

**IFTA SHORT TRACK FINAL BALLOT PROPOSAL 3-2012
VOTING RESULTS**

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

Bold font in the voting total columns 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: Upon Passage (November 20, 2012)**

LANGUAGE:

NUMBER OF "YES" VOTES RECEIVED: **53**

NUMBER OF "NO" VOTES RECEIVED: **0**

NUMBER OF VOTES NOT RECEIVED: **5**

RESULT: PASSED

ALTERNATIVE EFFECTIVE DATE:

NUMBER OF "YES" VOTES RECEIVED: **53**

NUMBER OF "NO" VOTES RECEIVED: **0**

NUMBER OF VOTES NOT RECEIVED: **5**

RESULT: PASSED

Ballot Intent:

The intent of this ballot is to create the Information Technology Advisory Committee as a standing committee of the International Fuel Tax Agreement.

SUMMARY

42 Comments

Support: 40
Oppose: 2
Undecided: 0

ALABAMA

Support

ALBERTA

Support

ARIZONA

Support

Audit Committee

Support

The AC is in Support of this ballot.

BRITISH COLUMBIA

Support

CALIFORNIA

Support

COLORADO

Support

CONNECTICUT

Oppose

We would prefer to see ITAC as a Special Committee with the Clearinghouse Advisory Committee becoming a subcommittee of ITAC.

IDAHO

Support

ILLINOIS

Oppose

IOWA

Support

KANSAS

Support

Kansas Supports this ballot; ITAC will continue to have projects etc. to do with the growing technology changes happening every day to help keep IFTA working toward the future and changes that will need to be made to the agreement etc.

MAINE

Support

The ITAC is a valuable resource. It is logical to make this committee a standing committee.

MANITOBA

Support

MARYLAND

Support

MASSACHUSETTS

Support

MICHIGAN

Support

MINNESOTA

Support

Establishing the Information Technology Advisory Committee as a standing committee makes sense and consistent with the other standing committees.

MISSOURI

Support

MONTANA

Support

NEBRASKA

Support

NEVADA

Support

NEW BRUNSWICK

Support

NEW HAMPSHIRE

Support

NEW JERSEY

Support

NEW MEXICO

Support

NEW YORK

Support

NORTH CAROLINA

Support

NORTH DAKOTA

Support

NOVA SCOTIA

Support

The ITAC is another resource area and should be a standing committee.

OHIO

Support

ONTARIO

Support

Ontario Supports the valuable work of this committee.

PENNSYLVANIA

Support

PRINCE EDWARD ISLAND

Support

QUEBEC

Support

SASKATCHEWAN

Support

TEXAS

Support

UTAH

Support

VERMONT

Support

VIRGINIA

Support

WEST VIRGINIA

Support

WYOMING

Support

STPBP #3-2012
Second Comment Period Ending September 24, 2012

SUMMARY

25 Comments

Support: 23

Oppose: 0

Undecided: 2

ALBERTA

Support

ARIZONA

Support

BRITISH COLUMBIA

Support

ILLINOIS

Undecided

Industry Advisory Committee

Support

Industry supports this ballot and encourages that carrier participation continues.

IOWA

Support

KANSAS

Support

KENTUCKY

Support

MANITOBA

Support

MISSISSIPPI

Support

MISSOURI

Support

MONTANA

Support

NEW BRUNSWICK

Support

NEW MEXICO

Support

STPBP #3-2012
Second Comment Period Ending September 24, 2012

NEW YORK

Support

NOVA SCOTIA

Support

OKLAHOMA

Support

ITAC has proved their value to the organization. They should be a standing committee.

PENNSYLVANIA

Support

PRINCE EDWARD ISLAND

Support

QUEBEC

Support

TEXAS

Support

UTAH

Undecided

VERMONT

Support

VIRGINIA

Support

WEST VIRGINIA

Support

FOR VOTE BY DECEMBER 19, 2012



**IFTA FULL TRACK FINAL BALLOT PROPOSAL
#4-2012**

Sponsor

Jurisdiction of Alabama

Date Submitted

February 14, 2012

Proposed Effective Date

January 1, 2013

Manual Sections to be Amended (September 2011 Version, Effective July 1, 1998, as revised)

Articles of Agreement R245 - Qualified Motor Vehicle

Subject

Qualified Motor Vehicle Definition

History/Digest

Section R245 of the IFTA Articles of Agreement defines a Qualified Motor Vehicle as a motor vehicle used, designed, or maintained for transportation of persons or property and:

- Having two axles and a gross vehicle weight or registered gross vehicle weight exceeding 26,000 pounds or 11,797 kilograms; or
- Having three or more axles regardless of weight; or
- Is used in combination, when the weight of such combination exceeds 26,000 pounds or 11,797 kilograms gross vehicle or registered gross vehicle weight.

In July 1992, the membership voted to include the Consensus Board Interpretation, Issue 12, as narrative to Section R245 of the IFTA Articles of Agreement. In the Consensus Board Interpretation, the Board agreed that a power unit with two axles, pulling a trailing unit, with a combined gross or registered weight of 26,000 pounds or less is not a qualified motor vehicle. Section .100 and .200 of the definition of a qualified motor vehicle refer only to the power unit. Section .300 of the definition refers to the combination of the power unit and the trailing unit.

The Consensus Board Interpretation is that the axles of a trailing unit have no bearing on the Qualified Motor Vehicle definition and that the part of the definition alluding to the number of axles applies only to the axles on the power unit.

Intent

The intent of the ballot is to amend Section R245 of the IFTA Articles of Agreement to include the provisions of the Consensus Board Interpretation in the definition of Qualified Motor Vehicle.

This change is needed to prevent law enforcement officers from issuing IFTA citations to non-qualified vehicles because the officers are incorrectly including the axles of the trailing unit to determine if the vehicle is IFTA qualified. When questioned regarding the citation, these officers admit that they did not know about the CBI, or they refused to recognize that the CBI was binding.

The amended definition will provide necessary clarification to jurisdictions, law enforcement and licensees regarding the IFTA licensing requirements for qualified vehicles. The clarification will result in a reduction of IFTA citations being improperly issued to non-qualified motor vehicles. The clarification will also result in a reduction of licenses/decals issued to non-qualified vehicles which are forced to display IFTA credentials by law enforcement officers who are improperly citing these vehicles.

Interlining Indicates Deletion; Underlining Indicates Addition

- 1 **R245 Qualified Motor Vehicle** means a ~~motor vehicle~~ power unit used, designed, or maintained for
2 transportation of persons or property and:
3
4 .100 Having two axles and a gross vehicle weight or registered gross vehicle weight exceeding
5 26,000 pounds or 11,797 kilograms; or
6
7 .200 Having three or more axles regardless of weight; or
8
9 .300 Is used in combination, when the weight of such combination exceeds 26,000 pounds or
10 11,797 kilograms gross vehicle or registered gross vehicle weight.
11
12 **Qualified Motor Vehicle** does not include recreational vehicles.
13

NO REVISIONS FOLLOWING THE SECOND COMMENT PERIOD

**IFTA FULL TRACK FINAL BALLOT PROPOSAL 4-2012
VOTING RESULTS**

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

**IFTA FULL TRACK FINAL BALLOT PROPOSAL 4-2012
VOTING RESULTS**

JURISDICTION	LANGUAGE		EFFECTIVE DATE	
	YES	NO	YES	NO
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	
TOTALS	31	18	28	21

Bold font in the voting total columns 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: January 1, 2013

LANGUAGE:

NUMBER OF "YES" VOTES RECEIVED: **31**

NUMBER OF "NO" VOTES RECEIVED: **18**

NUMBER OF VOTES NOT RECEIVED: **9**

RESULT: FAILED

ALTERNATIVE EFFECTIVE DATE:

NUMBER OF "YES" VOTES RECEIVED: **28**

NUMBER OF "NO" VOTES RECEIVED: **21**

NUMBER OF VOTES NOT RECEIVED: **9**

RESULT: FAILED

**IFTA FULL TRACK FINAL BALLOT PROPOSAL 4-2012
VOTING RESULTS**

Ballot Intent:

The intent of the ballot is to amend Section R245 of the IFTA Articles of Agreement to include the provisions of the Consensus Board Interpretation in the definition of Qualified Motor Vehicle.

This change is needed to prevent law enforcement officers from issuing IFTA citations to non-qualified vehicles because the officers are incorrectly including the axles of the trailing unit to determine if the vehicle is IFTA qualified. When questioned regarding the citation, these officers admit that they did not know about the CBI, or they refused to recognize that the CBI was binding.

The amended definition will provide necessary clarification to jurisdictions, law enforcement and licensees regarding the IFTA licensing requirements for qualified vehicles. The clarification will result in a reduction of IFTA citations being improperly issued to non-qualified motor vehicles. The clarification will also result in a reduction of licenses/decals issued to non-qualified vehicles which are forced to display IFTA credentials by law enforcement officers who are improperly citing these vehicles.

SUMMARY

42 Comments

Support: 11

Oppose: 6

Undecided: 25

ALABAMA

Support

ALBERTA

Undecided

We are not sure whether addition of the words "self propelled" clarifies anything.

ARIZONA

Support

This is the current interpretation in Arizona

Audit Committee

Undecided

The AC Supports the intent of this ballot but is concerned that the insertion of "self-propelled" is in the wrong location. Since a "combination vehicle" is already covered in .300, the AC believes the insertion of "self-propelled" only relates to section .200 and should read, "A self-propelled vehicle having three or more axles regardless of weight; or"

BRITISH COLUMBIA

Undecided

As indicated by others, BC is not sure if this ballot is necessary.

CALIFORNIA

Oppose

CONNECTICUT

Oppose

We are not sure this ballot is necessary. The existing language in concert with the CBI seem to make the definition clear enough.

IDAHO

Support

ILLINOIS

Undecided

IOWA

Undecided

KANSAS

Support

Kansas Supports, our enforcement personnel experience with FMCSA regulations over the years has shown us that having an interpretation on definitions helps. So, for that reason, we see a benefit for enforcement to have a clarification of what a Qualified Motor Vehicle is. Kansas already enforces the rules the way the interpretation is worded so there will be no change in our enforcement practices

MAINE

Undecided

Maine Supports this ballot's intent. It might be better to amend R245.200 by adding "on the power unit."

MANITOBA

Undecided

Not sure if the wording offered clarifies the issue.

MARYLAND

Undecided

MASSACHUSETTS

Undecided

MICHIGAN

Undecided

Still determining benefit.

MINNESOTA

Undecided

Minnesota recommends the addition of power unit for consistency with the IRP definition of a qualified motor vehicle.

MISSOURI

Support

Missouri state statute 301.010 uses the self-propelled language for motor vehicle. Missouri Supports.

MONTANA

Undecided

We are not sure why this change is needed and feel that it will be more confusing and lead to further ballot clarifications.

NEBRASKA

Oppose

Nebraska doesn't quite understand the need for this ballot. IF there is a lot of confusion regarding what is or isn't a qualified vehicle and a clarification is really necessary, we would suggest adding the term " is a power unit " - so that the definition more closely resembles the IRP definition.

While we're at it - has IFTA ever considered exempting government vehicles?

NEVADA

Support

NEW BRUNSWICK

Support

NB Supports this ballot as it is in line with our legislation and our interpretation of a qualified motor vehicle and is consistent with the consensus boards interpretation.

NEW HAMPSHIRE

Undecided

I do not quite understand the intent of this ballot. Is there really a problem with the current definition? I not sur eif there is however, New Hampshire would be open to listening if the consenus is the definition of qualified vehicle needs clarification.

NEW JERSEY

Support

NEW MEXICO

Oppose

NEW YORK

Undecided

New York feels that clarification is needed to reflect the intent of this ballot.

NORTH CAROLINA

Support

NORTH DAKOTA

Oppose

NOVA SCOTIA

Undecided

Nova Scotia is unsure of what this ballot is trying to fix when the Consensus Board Interpretation already provides the clarification on this section.

OHIO

Undecided

ONTARIO

Undecided

Ontario could Support this ballot if it is shown how the wording will benefit the jurisdictions. We are not sure if there is an added value to this area.

PENNSYLVANIA

Undecided

PRINCE EDWARD ISLAND

Undecided

Agree with Nova Scotia's comment.

QUEBEC

Undecided

The wording is not clear. We suggest to use the term "Power Unit" as used by IRP.

We ask the same question as Nebraska - has IFTA ever considered exempting government vehicles?

SASKATCHEWAN

Undecided

Not sure this adds value to the definition. SK has always assumed that a vehicle described as a motor vehicle is self propelled. A trailer is simply a vehicle, not a motor vehicle.

Stakeholders

Oppose

Comments from the ATA: Although some jurisdictions may not be in compliance in this area, the rules here are currently clear. The proposed change does not seem to clarify, and may therefore confuse this definition, which is, after all, one of IFTA's most basic concepts.

TEXAS

Support

UTAH

Undecided

Utah does not understand the need for this ballot

VERMONT

Support

VIRGINIA

Undecided

WEST VIRGINIA

Undecided

WYOMING

Undecided

FTPBP #4-2012
Second Comment Period Ending October 8, 2012

SUMMARY

17 Comments

Support: 8

Oppose: 3

Undecided: 6

ALBERTA

Oppose

We are still uncertain on whether the ballot is needed. In addition, we are concerned that there will be a need to define the term "power unit" once the term is introduced. We will also have to look into any impact of the new term "power unit" may have on Alberta legislation such as our Traffic Safety Act and Fuel Tax Act.

BRITISH COLUMBIA

Undecided

Still unsure that this ballot is necessary. Replacing "motor vehicle" with "power unit" does not seem to clarify the definition. [Like Kansas's "and trailer unit" suggestion.]

CONNECTICUT

Oppose

We are still uncertain that this ballot is necessary.

IDAHO

Support

ILLINOIS

Undecided

KANSAS

Undecided

I would like to suggest the following change:

Qualified Motor Vehicle means a motor vehicle used, designed, or maintained for transportation of persons or property and:

- The power unit** having two axles and a gross vehicle weight or registered gross vehicle weight **exceeding** 26,000 pounds or 11,797 kilograms; or;
- A power unit** having three or more axles regardless of weight; or;
- Is A power unit and trailing unit** used in combination, when the weight of such combination **exceeds** 26,000 pounds or 11,797 kilograms gross vehicle or registered gross vehicle weight.

Qualified Motor Vehicle does not include recreational vehicles.

[Then this really helps reaffirm the consensus board interpretation.](#)

FTPBP #4-2012
Second Comment Period Ending October 8, 2012

Consensus Board Interpretation: A power unit with two axles, pulling a trailing unit, with a combined gross or registered weight of 26,000 pounds or less is not a qualified motor vehicle, and should not have IFTA. The first and second definitions of a qualified motor vehicle refer only to the power unit. The third definition refers to the combination of the power unit and the trailing unit.

KENTUCKY

Support

MANITOBA

Undecided

MINNESOTA

Support

MISSISSIPPI

Support

MONTANA

Support

NEW BRUNSWICK

Support

ONTARIO

Oppose

We agree with the intention of the ballot to try to achieve consistency. However, in the current form, Ontario would be obliged to amend our fuel tax legislation resulting in significant program changes. It is our suggestion that emphasis be placed on the training of roadside enforcement officers, rather than amending the definition.

PENNSYLVANIA

Undecided

UTAH

Support

VERMONT

Undecided

WEST VIRGINIA

Support

FOR VOTE BY DECEMBER 19, 2012



**IFTA FULL TRACK FINAL BALLOT PROPOSAL
#05-2012**

Sponsor

Jurisdiction of Ontario

Date Submitted

August 15, 2012

Proposed Effective Date

January 1, 2013

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

IFTA Procedures Manual Section P1110

Subject

Updating of the IFTA, Inc. Exemption Database

History/Digest

The IFTA Exemption Database is a central repository for vehicle, fuel and distance related exemptions. The information is primarily used to assist licensees in completing the IFTA tax return and for jurisdictional staff to verify the legitimacy of any claims for non-taxable distances. The database is maintained by IFTA, Inc. but all exemption data is entered by the respective member jurisdictions.

One of the objectives contained in the IFTA, Inc. Strategic Plan was to “make the Exemption Database complete and useful”. The IFTA, Inc. Board felt that this objective was needed to address a concern that the database was not being updated and utilized to its full potential. In 2009, a complete review of the Exemption Database was undertaken by the IFTA Agreement Procedures Committee (APC). As a result of this review, which included feedback from IFTA member jurisdictions, the wording and structure of the database were redesigned. The redesigned database was rolled out to the IFTA membership in February 2010.

Despite the redesign, the Exemption Database remains under-utilized since many jurisdictions have not entered data into the database or, have not updated the existing data on a regular basis. This lack of reliable information significantly reduces the effectiveness and potential of the database. Where

information is not readily available, licensees and jurisdictions are required to contact each affected jurisdiction to confirm the validity of a particular exemption.

Intent

The intent of this ballot is to amend the language in P1110 to require member jurisdictions to update the IFTA Exemption Database at the same time the Annual Report is submitted. If a jurisdiction implements an exemption change throughout the year, the jurisdiction would then be required to update the Exemption Database within 30 days of the change being effective. This will ensure the Exemption Database is kept current and therefor beneficial to IFTA licensees and jurisdictions.

Database entries are not intended to include temporary measures imposed to address extraordinary catastrophic events. For further clarity, it should be noted the Database is not a means to capture refund provisions but is designed as a repository limited to jurisdictional exemptions of a fixed nature.

Once a jurisdiction's exemption information has been entered on the database, there is no need to re-enter the exemption information annually – only when exemption information is changed does it need to be entered. If a jurisdiction does not have any change to the Exemption Database, an annual update could be achieved by simply reconfirming the data to indicate that all given details remain correct. By combining such an annual update with an as-needed requirement, the Exemption Database will provide a consistent and reliable source of essential information.

Interlining Indicates Deletion; Underlining Indicates Addition

1 **Procedures Manual**

2

3 **P1110 ANNUAL REPORTING**

4

5 **.400 Exemption Database**

6

7 .005 All jurisdictions which are members under this Agreement shall confirm the
8 Exemption Database is up to date by March 1 of every year.

9

10 .010 In the event of a subsequent change to an exemption after March 1, member
11 jurisdictions are required to update the Exemption Database within 30 days of the
12 effective change.

13

NO REVISIONS FOLLOWING THE SECOND COMMENT PERIOD

**IFTA FULL TRACK FINAL BALLOT PROPOSAL 5-2012
VOTING RESULTS**

JURISDICTION	LANGUAGE		EFFECTIVE DATE	
	YES	NO	YES	NO
ALABAMA	1		1	
ALBERTA		1		1
ARIZONA	1		1	
ARKANSAS	1		1	
BRITISH COLUMBIA				
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				
MAINE	1		1	
MANITOBA	1		1	
MARYLAND	1		1	
MASSACHUSETTS	1		1	
MICHIGAN	1		1	
MINNESOTA	1		1	
MISSISSIPPI	1		1	
MISSOURI				
MONTANA	1		1	
NEBRASKA	1		1	
NEVADA	1		1	
NEW BRUNSWICK	1		1	
NEW HAMPSHIRE	1		1	
NEW JERSEY - INELIGIBLE				
NEW MEXICO	1		1	
NEW YORK	1		1	
NEWFOUNDLAND	1		1	
NORTH CAROLINA				
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	
SASKATCHEWAN	1		1	

**IFTA FULL TRACK FINAL BALLOT PROPOSAL 5-2012
VOTING RESULTS**

JURISDICTION	LANGUAGE		EFFECTIVE DATE	
	YES	NO	YES	NO
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	
TOTALS	48	5	48	5

Bold font in the voting total columns 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: January 1, 2013

LANGUAGE:

NUMBER OF "YES" VOTES RECEIVED: **48**

NUMBER OF "NO" VOTES RECEIVED: **5**

NUMBER OF VOTES NOT RECEIVED: **5**

RESULT: PASSED

ALTERNATIVE EFFECTIVE DATE:

NUMBER OF "YES" VOTES RECEIVED: **48**

NUMBER OF "NO" VOTES RECEIVED: **5**

NUMBER OF VOTES NOT RECEIVED: **5**

RESULT: PASSED

**IFTA FULL TRACK FINAL BALLOT PROPOSAL 5-2012
VOTING RESULTS**

Ballot Intent:

The intent of this ballot is to amend the language in P1110 to require member jurisdictions to update the IFTA Exemption Database at the same time the Annual Report is submitted. If a jurisdiction implements an exemption change throughout the year, the jurisdiction would then be required to update the Exemption Database within 30 days of the change being effective. This will ensure the Exemption Database is kept current and therefore beneficial to IFTA licensees and jurisdictions.

Database entries are not intended to include temporary measures imposed to address extraordinary catastrophic events. For further clarity, it should be noted the Database is not a means to capture refund provisions but is designed as a repository limited to jurisdictional exemptions of a fixed nature.

Once a jurisdiction's exemption information has been entered on the database, there is no need to re-enter the exemption information annually – only when exemption information is changed does it need to be entered. If a jurisdiction does not have any change to the Exemption Database, an annual update could be achieved by simply reconfirming the data to indicate that all given details remain correct. By combining such an annual update with an as-needed requirement, the Exemption Database will provide a consistent and reliable source of essential information.

SUMMARY

42 Comments

Support: 33

Oppose: 5

Undecided: 4

ALABAMA

Support

ALBERTA

Undecided

ARIZONA

Support

Audit Committee

Support

The AC is in Support of this ballot. Additionally, the AC recommends an archive of prior year exemptions be maintained for the purposes of conducting audits.

BRITISH COLUMBIA

Support

BC would also suggest there be a modification to the IFTA exemption database so that it informs jurisdictions and licencees when a jurisdiction has made a change.

CALIFORNIA

Oppose

COLORADO

Support

CONNECTICUT

Support

We Support the ballot however we do have a question for the authors. How would the program compliance review teams propose to enforce this requirement if passed?

IDAHO

Support

ILLINOIS

Support

IOWA

Support

The current data may not be reliable because mandatory reporting is not required. It is better to direct the carriers to IFTA website instead of multiple states for the information.

KANSAS

Support

Exemption data is very important and needs to be kept up to date for both the carrier and the jurisdictions. Audit needs accurate data in order to complete audits on behalf of fellow jurisdictions.

MAINE

Support

MANITOBA

Support

MARYLAND

Support

MASSACHUSETTS

Support

MICHIGAN

Support

MINNESOTA

Support

Minnesota agrees it is important for a properly completed tax return to have the data current and readily available. It may be helpful to have a summary page that lists the exemptions for all jurisdictions rather than querying several documents in determining the exemptions when completing the IFTA tax return.

MISSOURI

Support

Missouri Supports and also apologizes to the members as its exemption database has had incorrect information published and has not been updated to reflect the proper information.

MONTANA

Support

NEBRASKA

Support

NEVADA

Support

NEW BRUNSWICK

Support

NEW HAMPSHIRE

Oppose

NEW JERSEY

Support

NEW MEXICO

Oppose

NEW YORK

Undecided

NORTH CAROLINA

Support

NORTH DAKOTA

Undecided

NOVA SCOTIA

Support

OHIO

Support

ONTARIO

Support

The database is currently being under utilized despite being redesigned in 2010 based on membership feedback. Ontario believes by making the update a mandatory requirement, it will allow for greater reliance on the database by providing reliable and relevant information in one central location, the IFTA, Inc. website.

PENNSYLVANIA

Undecided

PRINCE EDWARD ISLAND

Support

QUEBEC

Support

If updated regularly, the exemptions database will be more helpful.

SASKATCHEWAN

Support

Good idea.

TEXAS

Support

UTAH

Oppose

VERMONT

Oppose

VIRGINIA

Support

WEST VIRGINIA

Support

WYOMING

Support

FTPBP #5-2012
Second Comment Period Ending October 8, 2012

SUMMARY

17 Comments

Support: 14

Oppose: 0

Undecided: 3

ALBERTA

Undecided

BRITISH COLUMBIA

Support

CONNECTICUT

Support

We will support this ballot, however we still have questions as to how a compliance review team will enforce these requirements. The discussion at the ABM did not alleviate those questions. The review teams would be responsible for ensuring all changes to the database were made timely per this ballot. While we believe the Exemptions Database is valuable, establishing another compliance requirement which may not be entirely enforceable seems counterproductive.

IDAHO

Support

ILLINOIS

Undecided

KANSAS

Support

KENTUCKY

Support

MANITOBA

Support

MINNESOTA

Support

MISSISSIPPI

Support

MONTANA

Support

NEW BRUNSWICK

Support

FTPBP #5-2012
Second Comment Period Ending October 8, 2012

ONTARIO

Support

The ability to enforce the proposal has been questioned however with the inclusion under the Annual Reporting section, we are of the view that where a jurisdiction fails to comply, it would be a clear deficiency and subject to a citation through the Program Compliance Review process. We firmly believe there is value to this ballot and continue to support.

PENNSYLVANIA

Support

UTAH

Undecided

Utah agrees with the comments made by Connecticut and is leaning towards not supporting this ballot unless the Peer Review process concern can be clarified.

VERMONT

Support

WEST VIRGINIA

Support

FAILED TO RECEIVED SUFFICIENT NUMBER OF VOTES AT THE ANNUAL IFTA BUSINESS MEETING TO MOVE FORWARD



**IFTA SHORT TRACK PRELIMINARY BALLOT PROPOSAL
STPBP #6-2012**

Sponsor

Jurisdiction of Illinois

Date Submitted

May 8, 2012

Proposed Effective Date

July 1, 2013

Manual Sections to be Amended (Effective July 1, 1998 Last Revised September 2011)

R1520	R1650.200
R155.300.020	R1650.300
R1555.400.015	R1650.400
R1555.400.020	R1655
R1610.200	R1720.100
R1620.100	R1810.300
R1620.200	R1820.100
R1635	

Subject

Throughout the Articles of Agreement, fifteen sections require a vote of the IFTA community to amend the Agreement or to effect change within the IFTA community. Within these fifteen sections, there are three different approval methods to count a ballot:

1. simple majority
2. 2/3 of the votes cast
3. 3/4 of the total membership

Additionally, jurisdictions not voting are considered:

- a "no" vote, or;
- a "yes" vote

depending on the issue subject to the voting process. (See attached)

FAILED

History/Digest

The Agreement is inconsistent in its application of voting rules. Voting requires either a majority vote, a two-thirds vote of votes cast, or a three-fourths vote of the membership for passage. In one instance, not submitting a vote is considered a “no”, while in another instance, not submitting a vote is a “yes”. (See attached)

Jurisdictions that do not vote or abstain from voting impede the amendment process. Jurisdictions that do not exercise their right to vote should be considered to have ceded their interests to those jurisdictions who have voted.

Intent

The intent of this ballot proposal is to provide consistency throughout the voting process. We suggest a consistent, three-fourths of the total member jurisdictions casting votes be required for passage.

FAILED

1 **Interlining Indicates Deletion; Underlining Indicates Addition**

2
3 **ARTICLE XV – R1500 MEMBERSHIP**

4
5 **R1520 APPROVAL OF ADOPTING RESOLUTION**

6
7 Ballots shall be mailed by the repository to all member jurisdictions via certified mail, return
8 receipt requested. Entry shall be granted to the applicant unless more than one negative
9 vote is received. Failure of a jurisdiction to submit its vote on the ballot within 120 days of
10 receipt shall not be considered a ~~vote for approval of the application in the disposition of the ballot.~~

11
12 ***R1555 COMPLIANCE MATTERS**

13
14 ***[Sections R1555.100 and .200 Remain Unchanged]***

15
16 **.300 Initiation of a Dispute Based on a Final Determination Finding of Non-Compliance**

17
18 .020 An affirmative vote in writing of at least ~~two-thirds~~ three-fourths of the ~~total written~~
19 votes cast is required to initiate a dispute based on a Final Determination Finding of
20 Non-Compliance.

21
22 **.400 Expulsion Process**

23
24 .015 A resolution expelling a member jurisdiction from the Agreement shall require the
25 affirmative ~~vote in writing~~ of ~~three-fourths of the total member jurisdictions votes cast,~~
26 excluding the jurisdiction which is the subject of the resolution.

27
28 .020 Member jurisdictions will have sixty (60) days from the date of issuance of the
29 Resolution to vote on the resolution of expulsion. Failure of a member jurisdiction to
30 submit its vote shall not be ~~deemed a vote against the resolution of expulsion~~
31 considered in the expulsion process.

32
33 **ARTICLE XVI – R1600 AMENDMENTS**

34
35 **R1610 SUBMISSION OF PROPOSALS WITHOUT PRELIMINARY COMMENT**

36
37 ***[Section R1610.100 Remains Unchanged]***

38
39 A proposed amendment may also be submitted to the repository for consideration as a
40 Short Track Preliminary Ballot Proposal ("Short Track" Proposal). The preliminary comment period
41 requirement may be waived if:

42
43 .200 At the next meeting of the member jurisdictions, the proposed amendment receives the
44 affirmative vote of at least three-fourths of the ~~total member jurisdictions of the~~
45 Agreement votes cast.
46
47

48 **R1620 "SHORT TRACK" VOTING**

49
50 **.100** In the open meeting, the sponsor may request the member jurisdictions to vote for or
51 against placing a Full Track proposal on the Short Track ballot process described in
52 IFTA Articles of Agreement Section R1625. An affirmative vote of at least three-fourths
53 of the ~~total member jurisdictions~~ votes cast is required to place a ballot on the Short
54 Track ballot process.

55
56 **.200** In the open meeting, a vote must be made by the member jurisdictions for or against
57 continuing each Short Track proposal on the Short Track ballot process described in
58 IFTA Articles of Agreement Section R1625. An affirmative vote of at least three-fourths
59 of the ~~total member jurisdictions~~ votes cast is required for continuation of a ballot on
60 the Short Track ballot process.

61
62 **R1650 ACCEPTANCE OF AMENDMENTS**

63
64 *[Section R1650.100 Remains Unchanged]*

65
66 **.200** An affirmative vote in writing of three-fourths of the ~~total member jurisdictions~~ votes
67 cast is required to amend the Agreement, Procedures Manual, or Audit Manual. For
68 purposes of this section, a vote submitted electronically through a mechanism provided
69 by the International Fuel Tax Association, Inc. is deemed a vote in writing.

70
71 **.300** Jurisdictions may abstain from voting, but a final ballot proposal may still not be
72 adopted without the affirmative vote of three-fourths of the ~~total member~~
73 jurisdictions votes cast.

74
75 **.400** Jurisdictions that do not vote on an amendment within the required time limits ~~are shall~~
76 not be considered to have voted in the negative, except as provided in IFTA Articles of
77 Agreement Section R1655 in the disposition of the ballot.

78
79
80 ***R1655 EFFECTIVE DATE OF AMENDMENTS**

81
82 The effective date of all amendments, unless otherwise specified, is the first day of
83 January or July, whichever occurs first, following the completion of 12 complete months
84 following the close of the voting period. An alternate effective date may be allowed if it
85 receives the support of three-fourths of the ~~total member jurisdictions~~ votes cast. If an alternate
86 effective date is requested, it must be voted separately from the amendment.
87 ~~Jurisdictions that do not vote on an alternate effective date within the required time limits are~~
88 ~~considered to have voted in the negative.~~

89
90 **ARTICLE XVII – R1700 ISSUE PAPERS AND CONSENSUS BOARD INTERPRETATIONS**

91
92 ***R1720 CONSENSUS BOARD INTERPRETATIONS**

93
94 **.100** The Board of Trustees of the Association shall issue Consensus Board

95 Interpretations in response to requests for clarification or notify the requesting party
96 why a Consensus Board Interpretation will not be issued. Consensus Board
97 Interpretations will be presented for consideration at the annual business meeting and
98 require an affirmative vote of three-fourths of the ~~member jurisdictions~~ votes cast for
99 ratification and inclusion as commentary in the IFTA governing documents.

100
101 ***[Sections R1720.200 and .300 Remain Unchanged]***

102
103 **ARTICLE XVIII – R1800 ADMINISTRATION**

104
105 ***R1810 INTERNATIONAL FUEL TAX ASSOCIATION, INC.**

106
107 ***[Sections R1810.100, .200, .400 and .500 Remain Unchanged]***

108
109 There is established the International Fuel Tax Association, Inc. (hereinafter referred to as "the
110 Association") which is responsible for administering the Agreement. Entry into the Agreement constitutes
111 membership in the Association.

112
113 **.300 Membership Fees**

114
115 To cover administrative costs, a membership fee shall be levied on every member
116 jurisdiction. The fee shall be paid annually and be based upon a budget adopted by
117 ~~majority vote~~ three-fourths of the votes cast at the annual IFTA meeting. The fee shall be
118 equally prorated among current members.

119
120 The fees will be based upon a fiscal year of July 1 through June 30.

121
122 ***R1820 REPOSITORY**

123
124 **.100 Selection**

125
126 A repository shall be selected by ~~majority vote~~ three-fourths of the member jurisdictions
127 votes cast.

128
129 ***[Section R1820.200 Remains Unchanged]***

**Review of CURRENT Voting Requirements
of the IFTA Agreement**
November 21, 2011

Page	Cite		simple majority	2/3 of votes cast	3/4 of total membership	3/4 of those casting a vote	not submitting a vote is a no vote	not submitting a vote is a yes vote
71	R1520 APPROVAL OF ADOPTING RESOLUTION	Ballots shall be mailed by the repository to all member jurisdictions via certified mail, return receipt requested. Entry shall be granted to the applicant unless more than one negative vote is received. Failure of a jurisdiction to submit its vote on the ballot within 120 days of receipt shall be considered a vote for approval of the application.						X
73	*R1555 COMPLIANCE MATTER 300 Initiation of a Dispute Based on a Final Determination Finding of Non-Compliance	020 An affirmative vote in writing of at least two-thirds of the total written votes cast is required to initiate a dispute based on a Final Determination Finding of Non-Compliance.		X				
73	*R1555 COMPLIANCE MATTER 400 Expulsion Process	015 A resolution expelling a member jurisdiction from the Agreement shall require the affirmative vote in writing of three-fourths of the total member jurisdictions, excluding the jurisdiction which is the subject of the resolution.			X			
73	*R1555 COMPLIANCE MATTER 400 Expulsion Process	020 Member jurisdictions will have sixty (60) days from the date of issuance of the resolution to vote on the resolution of expulsion. Failure of a member jurisdiction to submit its vote shall be deemed a vote against the resolution of expulsion.					X	
76	R1610 SUBMISSION OF PROPOSALS WITHOUT PRELIMINARY COMMENT	200 At the next meeting of the member jurisdictions, the proposed amendment receives the affirmative vote of at least three-fourths of the total member jurisdictions of the Agreement.			X			
77	R1620 "SHORT TRACK" VOTING	100 In the open meeting, the sponsor may request the member jurisdictions to vote for or against placing a Full Track proposal on the Short Track ballot process described in IFTA Articles of Agreement Section R1625. An affirmative vote of at least three-fourths of the total member jurisdictions is required to place a ballot on the Short Track ballot process.			X			
77	R1620 "SHORT TRACK" VOTING	200 In the open meeting, a vote must be made by the member jurisdictions for or against continuing each Short Track proposal on the Short Track ballot process described in IFTA Articles of Agreement Section R1625. An affirmative vote of at least three-fourths of the total member jurisdictions is required for continuation of a ballot on the Short Track ballot process.			X			
78	R1635 VOIDED "SHORT TRACK" PROPOSALS	Short Track proposals that do not receive the three-fourths affirmative vote are void. Sponsoring jurisdictions or committees may again submit the proposal through the process outlined in IFTA Articles of Agreement Section R1605. However, the proposal is ineligible for the expedited processes outlined in Sections R1610 or R1620.			X			

**Review of CURRENT Voting Requirements
of the IFTA Agreement**

November 21, 2011

Page	Cite		simple majority	2/3 of votes cast	3/4 of total membership	3/4 of those casting a vote	not submitting a vote is a no vote	not submitting a vote is a yes vote
79	*R1650 ACCEPTANCE OF AMENDMENTS	200 An affirmative vote in writing of three-fourths of the total member jurisdictions is required to amend the Agreement, Procedures Manual, or Audit Manual. For purposes of this section, a vote submitted electronically through a mechanism provided by the International Fuel Tax Association, Inc. is deemed a vote in writing.			X			
79	*R1650 ACCEPTANCE OF AMENDMENTS	300 Jurisdictions may abstain from voting, but a final ballot proposal may still not be adopted without the affirmative vote of three-fourths of the total member jurisdictions.			X			
79	*R1650 ACCEPTANCE OF AMENDMENTS	400 Jurisdictions that do not vote on an amendment within the required time limits are considered to have voted in the negative, except as provided in IFTA Articles of Agreement Section R1655.					X	
79	*R1655 EFFECTIVE DATE OF AMENDMENTS	The effective date of all amendments, unless otherwise specified, is the first day of January or July, whichever occurs first, following the completion of 12 complete months following the close of the voting period. An alternate effective date may be allowed if it receives the support of three-fourths of the total member jurisdictions. If an alternate effective date is requested, it must be voted separately from the amendment.			X		X	
		Jurisdictions that do not vote on an alternate effective date within the required time limits are considered to have voted in the negative.						
	*R1720 CONSENSUS BOARD INTERPRETATIONS	100 The Board of Trustees of the Association shall issue Consensus Board Interpretations in response to requests for clarification or notify the requesting party why a Consensus Board Interpretation will not be issued.						
82		Consensus Board Interpretations will be presented for consideration at the annual business meeting and require an affirmative vote of three-fourths of the member jurisdictions for ratification and inclusion as commentary in the IFTA governing documents.			X			
85	*R1810 INTERNATIONAL FUEL TAX ASSOCIATION, INC.	300 Membership Fees To cover administrative costs, a membership fee shall be levied on every member jurisdiction. The fee shall be paid annually and be based upon a budget adopted by majority vote at the annual IFTA meeting. The fee shall be equally prorated among current members. The fees will be based upon a fiscal year of July 1 through June 30.	X					

Review of CURRENT Voting Requirements
of the IFTA Agreement

November 21, 2011

Page	Cite		simple majority	2/3 of votes cast	3/4 of total membership	3/4 of those casting a vote	not submitting a vote is a no vote	not submitting a vote is a yes vote
86	*R1820 REPOSITORY A repository shall be selected by majority vote of the member jurisdictions.	100 Selection	X					

FOR VOTE BY NOVEMBER 19, 2012



**IFTA SHORT TRACK FINAL BALLOT PROPOSAL
#7-2012**

Sponsor

Jurisdiction of Kansas
Jurisdiction of Nevada
Jurisdiction of Oregon

Date Submitted

May 31, 2012

Proposed Effective Date

January 1, 2013

Manual Sections to be Amended (Effective July 1, 1998 Last Revised September 2011)

IFTA Articles of Agreement	R1555 COMPLIANCE MATTERS R1555.400 Expulsion Process
----------------------------	---

Subject

An amendment to the expulsion provisions of the Agreement.

History/Digest

The IFTA Articles of Agreement provides for the IFTA, Inc. Board of Trustees to request a resolution of expulsion of a member for failure to bring its IFTA program into compliance with the Agreement as a result of an Order issued by the IFTA Dispute Resolution Committee (DRC) pursuant to the IFTA Dispute Resolution Process (Article R1555.400.005). The existing language in R1555.400.005 conflicts with the penalty provisions of the IFTA Dispute Resolution Process (DRP) in that the penalties in the DRP are intended to be progressive in nature with the ultimate penalty being a resolution to expel being issued by the IFTA, Inc. Board of Trustees; subject to a vote of the membership in accordance with R1555.400. The direct language in R1555.400.005 *requires* the Board of Trustees to request a resolution to expel a member one year after said member has lost its voting power per the DRP. The loss of voting rights is among the *first* penalties imposed by the DRC for non-compliance with an Order of the DRC (subject to the exhaustion of appeals rights in accordance with IFTA Dispute Resolution Process Section IV.4). The existing language in the Articles of Agreement conflicts with the language in the DRP by accelerating the issuance of the resolution to expel in a manner that is inconsistent with the progressive penalties currently prescribed by the DRP to deal with non-compliant members.

Intent

The intent of this ballot is to amend the IFTA Articles of Agreement so that the expulsion provisions of the Agreement are consistent with the progressive nature of the penalties provided for in the IFTA Dispute Resolution Process.

1 **Interlining Indicates Deletion; Underlining Indicates Addition**

2
3 **ARTICLES OF AGREEMENT**

4
5 **R1555 COMPLIANCE MATTERS**

6
7 ***[SECTIONS R1555.100, R1555.200, AND R1555.300 REMAIN UNCHANGED]***

8
9 **.400 Expulsion Process**

10
11 .005 The IFTA, Inc. Board of Trustees may request a resolution to expel a member
12 jurisdiction pursuant to an Order issued by the IFTA Dispute Resolution
13 Committee in accordance with the IFTA Dispute Resolution Process.

14
15 .00510 The IFTA, Inc. Board of Trustees ~~shall~~ may request a resolution to expel a
16 member jurisdiction which has failed to bring its IFTA program into compliance
17 one year following its loss of voting power and membership dues being doubled
18 under the penalty provisions of the IFTA Dispute Resolution Process.

19
20 .015 The IFTA, Inc. Board of Trustees shall request a resolution to expel a member
21 jurisdiction which has failed to bring its IFTA program into compliance one year
22 following its membership dues being tripled under the penalty provisions of the
23 IFTA Dispute Resolution Process.

24
25 .0420 The Board shall issue a resolution of expulsion to the IFTA membership for
26 approval. A ballot by which a member jurisdiction may vote on the resolution will
27 be attached to the resolution. A copy of the resolution will be sent to the
28 jurisdiction which is the subject of the resolution, but said jurisdiction will not be
29 allowed to vote on the resolution.

30
31 ~~.045~~25 A resolution expelling a member jurisdiction from the Agreement shall require the
32 affirmative vote in writing of three-fourths of the total member jurisdictions,
33 excluding the jurisdiction which is the subject of the resolution.

34
35 ~~.02~~30 Member jurisdictions will have sixty (60) days from the date of issuance of the
36 resolution to vote on the resolution of expulsion. Failure of a member jurisdiction
37 to submit its vote shall be deemed a vote against the resolution of expulsion.

38
39 ~~.02~~35 If the member jurisdictions approve the resolution for expulsion, the Board of
40 Trustees will notify the subject jurisdiction of its expulsion from the Agreement. A
41 copy of the resolution will be forwarded to the Governor of the subject United
42 States jurisdiction or the Premier of the subject Canadian Province and to the
43 Secretary of Transportation of the United States.

44
NO REVISIONS FOLLOWING THE SECOND COMMENT PERIOD

**IFTA SHORT TRACK FINAL BALLOT PROPOSAL 7-2012
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				
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	
NEW MEXICO	1		1	
NEW YORK	1		1	
NEWFOUNDLAND	1		1	
NORTH CAROLINA				
NORTH DAKOTA		1		1
NOVA SCOTIA	1		1	
OHIO				
OKLAHOMA	1		1	
ONTARIO	1		1	
OREGON	1		1	
PENNSYLVANIA	1		1	
PRINCE EDWARD ISLAND	1		1	
QUEBEC	1		1	
RHODE ISLAND	1		1	
SASKATCHEWAN	1		1	

**IFTA SHORT TRACK FINAL BALLOT PROPOSAL 7-2012
VOTING RESULTS**

JURISDICTION	LANGUAGE		EFFECTIVE DATE	
	YES	NO	YES	NO
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	
TOTALS	54	1	54	1

Bold font in the voting total columns 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: January 1, 2013

LANGUAGE:

NUMBER OF "YES" VOTES RECEIVED: **54**

NUMBER OF "NO" VOTES RECEIVED: **1**

NUMBER OF VOTES NOT RECEIVED: **3**

RESULT: PASSED

ALTERNATIVE EFFECTIVE DATE:

NUMBER OF "YES" VOTES RECEIVED: **54**

NUMBER OF "NO" VOTES RECEIVED: **1**

NUMBER OF VOTES NOT RECEIVED: **3**

RESULT: PASSED

Ballot Intent:

The intent of this ballot is to amend the IFTA Articles of Agreement so that the expulsion provisions of the Agreement are consistent with the progressive nature of the penalties provided for in the IFTA Dispute Resolution Process.

STPBP #7-2012
Second Comment Period Ending September 24, 2012

SUMMARY

26 Comments

Support: 25
Oppose: 0
Undecided: 1

ALBERTA

Support

ARIZONA

Support

BRITISH COLUMBIA

Support

CONNECTICUT

Support

Passage of this ballot will align the provisions of the Articles of Agreement with those in the Dispute Resolution Process; therefore removing any confusion with the intent or application of both documents.

ILLINOIS

Support

Industry Advisory Committee

Undecided

Industry has no comment on this ballot

IOWA

Support

KANSAS

Support

KENTUCKY

Support

MANITOBA

Support

MISSISSIPPI

Support

MISSOURI

Support

STPBP #7-2012
Second Comment Period Ending September 24, 2012

MONTANA

Support

It is good to align the Articles of Agreement with the Dispute Resolution Process. Our question is what is the impact to the carriers in a jurisdiction that has been expelled?

NEW BRUNSWICK

Support

NEW MEXICO

Support

NOVA SCOTIA

Support

OKLAHOMA

Support

ONTARIO

Support

Ontario supports the ballot and agrees with the necessity to realign the Articles of Agreement to ensure the expulsion provisions are consistent with the process outlined in the IFTA Dispute Resolution Process. In our view, this is simply codifying the current practice thereby promoting greater clarity.

PENNSYLVANIA

Support

PRINCE EDWARD ISLAND

Support

QUEBEC

Support

TEXAS

Support

UTAH

Support

Utah will support this ballot for the purpose of bringing the DRP and the Articles of Agreement into alignment.

VERMONT

Support

VIRGINIA

Support

WEST VIRGINIA

Support