

Multistate Tax Commission



Resolution No. 98-7

Motor Fuel Tax Uniformity

WHEREAS, the petroleum industry and state tax agencies desire to operate in the most effective and efficient manner, and

WHEREAS, the States employ different requirements for the reporting of motor fuel tax information, and

WHEREAS, the Motor Fuel Tax Uniformity Committee of the Federation of Tax Administration Motor Fuel Tax Section has adopted uniform schedules for the reporting of motor fuel tax information, and

WHEREAS, the Committee has also adopted uniform definitions to assist States in the exchange of information and to relieve the burden on industry of dealing with multiple definitions for similar terms, and

WHEREAS, the Committee has further adopted the Model Legislation Checklist to offer a resource to all taxing jurisdictions who are interested in strengthening their motor fuel tax laws to combat motor fuel tax evasion;

NOW, THEREFORE, BE IT RESOLVED that States be encouraged to adopt all the recommended changes to the uniform report of motor fuel tax information, and be it

RESOLVED that States adopting and implementing the uniform reporting of motor fuel tax information be urged to consider and use the subchedule numbers published by the Motor Fuel Tax Uniformity Committee and follow the published procedures for additions/modifications of new subschedules, and be it further

RESOLVED that States be urged to consider and adopt the definition of terms as agreed upon by the FTA Motor Fuel Tax Section, and be it further

RESOLVED that the Model Legislation Checklist be recommended as a resource to all taxing jurisdictions that are interested in strengthening their motor fuel tax laws, and be it further

RESOLVED that the Multistate Tax Commission extend its appreciation to the FTA, the FTA Motor Fuel Tax Section, and the Motor Fuel Tax Uniformity Committee for their efforts to promote uniformity in the motor fuel tax laws of the States.

This Resolution expires on August 7, 2003.

Adopted this 7th day of August 1998, by the Multistate Tax Commission.

W. Val Oveson
Chair

Dan R. Bucks
Executive Director