



# State of New Hampshire

DEPARTMENT OF SAFETY  
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ASSISTANT COMMISSIONER

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ASSISTANT COMMISSIONER

ROBERT L. QUINN  
COMMISSIONER

April 28, 2022

His Excellency, Governor Christopher T. Sununu  
and the Honorable Council  
State House  
Concord, NH 03301

## REQUESTED ACTION

Authorize the Department of Safety, Division of Administration, to pay annual membership dues of \$17,000.00 to the International Fuel Tax Agreement, Inc. (IFTA) (VC# 173137-B001), 912 W. Chandler Blvd., Chandler, AZ, for membership as authorized by RSA 260:65b for SFY2023. Effective upon Governor and Council approval for the period of July 1, 2022 through June 30, 2023. Funding source: 100% Agency Income (Cost of Collection).

02-23-23-232015-31100000 Dept. of Safety - Div. of Administration - Road Toll Administration SFY2023  
026-500251 Membership Fees — Organization Dues \$17,000.00

## EXPLANATION

RSA 260:65-b states, in part, that the Commissioner is authorized to execute all documents and perform all other acts necessary to enter into and carry out the provisions of a multi-jurisdictional fuel tax agreement. New Hampshire is one of the 48 states that belong to IFTA along with 10 provinces of Canada. It is this organization that establishes uniform fuel tax collection and auditing provisions which allow truckers who register under these provisions to pay their tax due in only one state and for that tax to be apportioned to the other states in which that truck travels.

The current cost of membership dues covers the cost for running the IFTA clearinghouse, the operational costs for the organization, and includes the travel expenses of the IFTA commissioner or the voting delegate from each jurisdiction in order to encourage attendance at the annual business meeting since all changes to the Agreement and the governing documents must be presented to and voted on by the membership's voting delegates.

Listed below are answers to standard questions required for Governor and Council organization dues and membership approval submissions:

1. *How long has this organization been in existence and how long has this agency been a member of this organization?* The organization was founded in 1983. New Hampshire became a member in 1997.
2. *Is there any other organization which provides the same or similar benefits which your agency belongs to?* No, this is the only organization that manages the International Fuel Tax Agreement.
3. *How many other states belong to this organization and is your agency the sole New Hampshire state agency that is a member?* The membership includes the 48 continental states and 10 Canadian provinces. The Department of Safety is the sole state agency member.
4. *How is the dues structure established? (Standard fee for all states, based on population, based on other criteria, etc)?* The dues structure is proposed by the IFTA Inc. Board of Trustees and ratified by the member jurisdictions at the annual business meeting. It is a standard fee for all member jurisdictions.

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5. *What benefit does the state receive from participating in this membership?* It is the purpose of this Organization to promote and encourage the fullest and most efficient possible use of the highway system by making uniform the administration of motor fuels use taxation laws with respect to motor vehicles operated in multiple member jurisdictions.

6. *Are training or educational/research materials included in the membership? If so, is the cost included? Explain in detail.*

There is training available through IFTA conferences and workshops which are offered on an annual basis. There are three such workshops:

- IFTA/IRP Audit Workshop
- IFTA Managers Workshop
- Law Enforcement Seminar and the Attorney's Section Meeting

The costs associated to attend these workshops are not included in the membership fee.

7. *Is the membership required to receive any federal grants or required in order to receive or participate in licensing or certification exams? Explain.* There is federal legislation that requires us to belong to IFTA called the Intermodal Surface Transportation Efficiency Act of 1991 (ISTEA) Section § 4008 Participation in IRP and IFTA (g).

“(g) Fuel Use Tax –

(1) Reporting requirements – After September 30, 1996, no State shall establish, maintain, or enforce any law or regulation which has fuel use tax reporting requirements (including tax reporting forms) which are not in conformity with the International Fuel Tax Agreement.

(2) Payment – After September 30, 1996, no State shall establish, maintain, or enforce any law or regulation which provides for the payment of a fuel use tax unless such law or regulation is in conformity with the International Fuel Tax Agreement with respect to collection of such a tax by a single base State and proportional sharing of such taxes charged among the States . . .

8. *Is there any travel included with this membership fee? Explain in detail any travel to include the number of employees involved, the number of trips, destination if known and purposes of membership supported trips.* The IFTA Annual Business Meeting is held annually, usually during the month of July, and the membership fee includes registration fee, airfare, hotel, and federal per diem for the jurisdiction's voting commissioner or designated voting delegate.

Currently, we have three employees that are involved with various IFTA committees, i.e., the Audit Committee, Law Enforcement Committee, and the Dispute Resolution Committee. Most of the committee work is done through teleconferences and email. However, once a year these committees will meet during a corresponding workshop or seminar. In these instances, the organization will reimburse said committee member's travel cost associated with the committee meeting.

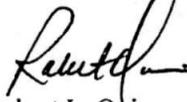
9. *Which state agency employees are directly involved with this organization? (Indicate if they are members, voting members, committee members, and/or officers of the organization.*

- Scott Bryer, Administrator III, is currently the IFTA Past President – Ex officio (voting delegate for the State of New Hampshire) of the Board of Trustees and Executive Committee.
- Jennifer Hall, Supervisor VI, is a member of the IFTA Agreement Procedures Committee
- Kurt Straube, Supervisor VI, is a member of the IFTA Audit Committee.

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10. *Explain in detail any negative impact to the State if the Agency did not belong to this organization.* If we did not belong to IFTA, we would be in non-compliance with the Intermodal Surface Transportation Efficiency Act of 1991 (ISTEA) Section § 4008 Participation in IRP and IFTA (g). It would have detrimental effects on how we currently administer fuel use taxes.

Respectfully submitted,



Robert L. Quinn  
Commissioner of Safety

**International Fuel Tax Association,  
Inc.**

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+1 4807485648  
jszilagyi@iftach.org  
www.iftach.org



**Membership Dues Invoice**

BILL TO  
State of New Hampshire

MEMBERSHIP DUES INVOICE  
DATE 03/29/2022  
DUE DATE 07/01/2022  
NH FY23 IFTA DUES

DATE	DESCRIPTION	AMOUNT
	Annual IFTA Membership Dues	17,000.00

Please pay by ACH, Bank Wire or Check.  
Annual IFTA Dues for 7/1/2022 - 6/30/2023.

BALANCE DUE

**\$17,000.00**

Thank you for your prompt attention!

## Request for Taxpayer Identification Number and Certification

Give Form to the  
 requester. Do not  
 send to the IRS.

▶ Go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9) for instructions and the latest information.

Print or type.  
 See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.  
**International Fuel Tax Association, Inc.**

2 Business name/disregarded entity name, if different from above  
**IFTA, Inc.**

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.

Individual/sole proprietor or single-member LLC     C Corporation     S Corporation     Partnership     Trust/estate

Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ \_\_\_\_\_

**Note:** Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

Other (see instructions) ▶ **501 (c) (6)**

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):  
 Exempt payee code (if any) \_\_\_\_\_  
 Exemption from FATCA reporting code (if any) \_\_\_\_\_  
(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.  
**PO Box 7147**

6 City, state, and ZIP code  
**Mesa, AZ 85216**

7 List account number(s) here (optional)

Requester's name and address (optional)

### Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

**Social security number**

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OR

**Employer identification number**

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**Note:** If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

### Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here    Signature of U.S. person ▶ *Carne Mattana*    Date ▶ *3/14/2022*

### General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

**Future developments.** For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9).

### Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
  - Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
  - Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
  - Form 1099-S (proceeds from real estate transactions)
  - Form 1099-K (merchant card and third party network transactions)
  - Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
  - Form 1099-C (canceled debt)
  - Form 1099-A (acquisition or abandonment of secured property)
- Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

*If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.*