



State of New Hampshire

DEPARTMENT OF SAFETY
 JAMES H. HAYES BLDG. 33 HAZEN DR.
 CONCORD, N.H. 03305
 (603) 271-2791

EDDIE EDWARDS
 ASSISTANT COMMISSIONER

STEVEN R. LAVOIE
 ASSISTANT COMMISSIONER

ROBERT L. QUINN
 COMMISSIONER

July 14, 2023

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

REQUESTED ACTION

Pursuant to RSA 260:65-b, authorize the Department of Safety, Division of Administration, to retroactively pay annual membership dues to the Federation of Tax Administrators (VC#168695-B001), Washington, DC, in the amount of \$7,685.00 upon Governor and Council approval for the period of July 1, 2023, through June 30, 2024. 100% Agency Funds.

Funds are available in the following account in the SFY 2024 operating budget.

02-23-23-232015-31100000 Dept. of Safety – Div. of Admin – Road Toll Admin	<u>SFY 2024</u>
026-500251 Membership Fees – Organizational Dues	\$7,685.00

EXPLANATION

This request is retroactive because the vendor initially sent the invoice to the wrong email address resulting in the invoice being received for processing on July 5, 2023, after the membership period had begun. The Federation of Tax Administrators (FTA) is a national organization that provides the Department with services, bulletins, and memoranda on matters regarding taxation and public finance. This FTA membership is specific to the Motor Fuel Tax Section; it includes unlimited inquiry privileges as well as provides the Road Toll Audit Bureau with research tools needed while conducting Motor Fuel Distributor fuel tax audits both in and out of state. The FTA Motor Fuel Tax Section also provides the Department with comprehensive analysis of current legal rulings and motor fuel industry taxation issues occurring from all 50 states.

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?* FTA was created in 1937. The Department of Safety has been a member for over 20 years.
2. *Is there any other organization which provides the same or similar benefits which your agency belongs to?* No. The purpose of this organization is to improve the techniques of tax administrators and the work of their profession.
3. *How many other states belong to this organization and is your agency the sole New Hampshire state agency that is a member?* All 50 States belong to this organization, including the District of Columbia and New York City (due to its population). The Department of Safety and the Department of Revenue Administration share a membership and the State's dues are allocated between the two Departments 40% and 60% respectively.

4. *How is the dues structure established? (Standard fee for all states, based on population, based on other criteria, etc.)* The dues are set by the Board of Trustees. Currently, the dues structure is based on a three factor formula – population, tax collections, and an equally weight share.
5. *What benefit does the state receive from participating in this membership?* The Department receives services, bulletins, and memoranda of the Federation of Tax Administrators; the use of research facilities; and unlimited inquiry privileges on matters of taxation and public finance. The organization also offers extensive networking opportunities with other states' Motor Fuel Tax Administrators for the exchange of tax policies and legislation from throughout the United States.
6. *Are training or educational/research materials included in the membership? If so, is the cost included? Explain in detail.* Yes, the Department receives information regarding all motor fuel taxation issues affecting every member jurisdiction of the organization including training materials and other relevant information. The FTA offers various motor fuel tax auditing and investigation classes and has regional and annual meetings for each tax section. The Department only participates in the Motor Fuel Tax Section.
7. *Is the membership required to receive any federal grants or required in order to receive or participate in licensing or certification exams? Explain.* No, there is no requirement. However, the Department currently receives a Federal Highway Administration Motor Fuel Tax Evasion grant to assist in the registration fees and related travel expenses for attending Motor Fuel Tax classes, workshops, and annual and regional meetings.
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.* No, there is no travel included with the membership. Attendance in classes, workshops, and annual and regional meetings involve an additional registration fee per event.
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, the Administrator of the Road Toll Bureau, is actively involved in the Motor Fuel Tax Section and the Motor Fuel Uniformity Project.
10. *Explain in detail any negative impact to the State if the Agency did not belong to this organization.* The Department has received invaluable information regarding motor fuel tax administration and auditing techniques that it would not have access to if not for the membership. In addition, through the organization's regional and annual meetings, important contacts with other states' administrators have been developed. These contacts are critical in developing open communications between states when dealing with motor fuels being imported and exported between respective State borders.

Respectfully submitted,



Robert L. Quinn
Commissioner of Safety



Federation of Tax Administrators
FEIN: 36-2327263
www.taxadmin.org
invoices@taxadmin.org
202-964-5852

444 North Capitol Street NW
Suite 348
Washington, DC 20001

INVOICE

Invoice Number	1451	New Hampshire Department of Safety
Invoice Date	07/05/2023	10 Hazen Drive
Due Date	08/04/2023	Concord, New Hampshire 3305
Invoice Total	\$7,685.00	United States
Balance Due	\$7,685.00	Scott.Bryer@dos.nh.gov

Item	Description	Quantity	Line Total
FY24 FTA Member Dues	Annual FTA membership dues for fiscal year 2024 (July 1, 2023 - June 30, 2024)	1	\$7,685.00

Invoice Terms:
Net 30

Subtotal	\$7,685.00
Total	\$7,685.00
Paid to Date	\$0.00
Balance Due	\$7,685.00

If you have questions:
Email invoices@taxadmin.org or call 202-964-5852

ACH Payment Information:
Bank: Capital One Bank
Beneficiary: Federation of Tax Administrators
Account: 4670296714
ABA Routing Number: 065000090
Bank Address: 1600 Capital One Dr. McLean, VA 22102
SWIFT CODE: HIBKUS44
Send payment advice to: noticesFTA@teammvb.com