



DEPARTMENT OF SAFETY
JAMES H. HAYES BUILDING
33 HAZEN DRIVE
CONCORD, NEW HAMPSHIRE 03305
603-271-2791



EDDIE EDWARDS
ASSISTANT COMMISSIONER

ROBERT L. QUINN
COMMISSIONER

STEVEN R. LAVOIE
ASSISTANT COMMISSIONER

July 29, 2026

Her Excellency, Governor Kelly A. Ayotte
and the Honorable Council
State House
Concord, New Hampshire 03301

REQUESTED ACTION

Pursuant to MOP 1200, I.D., authorize the Department of Safety, Division of Administration, to pay **Retroactive** annual membership dues to the Federation of Tax Administrators (VC#168695-B001), Washington, DC, in the amount of \$8,388 effective upon Governor and Council approval for the period of July 1, 2026 through June 30, 2027. **100% Agency Income (Cost of Collections).**

Funding is available in account, Road Toll Bureau, as follows:

02-23-23-232015-34610000-026-500251- Membership Fees

FY2027
\$8,388

EXPLANATION

This request is **Retroactive** because the Department did not receive the invoice until July 2, 2027, after the membership period had already begun.

The Federation of Tax Administrators (FTA) is a national organization that provides the Department with resources, bulletins, memoranda, and technical guidance on matters related to taxation and public finance. This membership is specific to the Motor Fuel Tax Section and includes unlimited inquiry privileges, providing the Road Toll Audit Bureau with essential research tools to support Motor Fuel Distributor fuel tax audits conducted both within and outside New Hampshire.

In addition, the FTA Motor Fuel Tax Section provides comprehensive analysis of current legal rulings, emerging motor fuel tax issues, and industry developments from all 50 states. Maintaining this membership ensures the Department has access to current information, technical expertise, and nationwide best practices necessary to effectively administer and enforce New Hampshire's motor fuel tax laws.

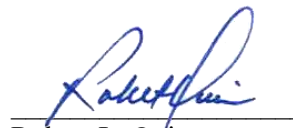
Listed below are responses to the standard questions required for Governor and Council organization dues and membership approval submissions.

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 more than 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.

To make New Hampshire the safest state in the Nation with the highest quality of life for all.

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 weighted 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. .
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.
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)*
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, The organization also facilitates information sharing among member jurisdictions, which is critical for maintaining open communication between states regarding the import and export of motor fuels. Without this membership, the State would face reduced access to best practices and diminished coordination with other jurisdictions, negatively affecting motor fuel oversight.

Respectfully submitted,



Robert L. Quinn
Commissioner of Safety



INVOICE

Federation of Tax Administrators

444 N. Capitol Street NW, Suite 348
Washington, DC 20001

Invoice #: FTA-DUES-2027-6335

Invoice Date: July 1, 2026

Due Date: July 31, 2026

Service Period: July 1, 2026 – June 30, 2027

Program: Membership Dues

BILL TO**New Hampshire Department of Safety**

New Hampshire

ITEM	QTY	UNIT PRICE	AMOUNT
Member Dues 2027 FTA membership dues — service period July 1, 2026 – June 30, 2027	1	\$8,388.00	\$8,388.00
Subtotal			\$8,388.00
Total Paid			\$0.00
Balance Due			\$8,388.00

Payment Information

We encourage payment by **ACH or check**.

EIN: 36-2327263

Checks should be made payable to **Federation of Tax Administrators** and mailed to:

444 North Capitol St NW, Suite 348, Washington, DC 20001

For ACH or wire transfer details, please contact us at dues@taxadmin.org.