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

ROBERT L. QUINN
COMMISSIONER

EDDIE EDWARDS
ASSISTANT COMMISSIONER

STEVEN R. LAVOIE
ASSISTANT COMMISSIONER

October 21, 2026

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

REQUESTED ACTION

Authorize the Department of Safety, Division of Administration, to continue its participation in the Commonwealth of Kentucky Transportation Cabinet, Division of Motor Carriers (KYDMC), (Vendor #177802) International Fuel Tax Agreement (IFTA) Processing Consortium (IPC) by approving a **sole-source** extension of the Memorandum of Agreement (MOA) in the amount of $413,732.89, and by extending the agreement term from November 30, 2026, through December 31, 2030. The extension will continue to support the processing of New Hampshire's IFTA tax returns and provide the necessary foundation for the ongoing administration of the IFTA program. Effective upon Governor and Council approval through December 31, 2030. The original MOA was ratified by the State of New Hampshire on October 21, 2013. Funding through December 31, 2018, was subsequently added and approved by Governor and Council on January 15, 2014, Item #54. Funding through December 31, 2023, was added and approved by Governor and Council on December 5, 2018, Item #93**.** The current funding period, through November 30, 2026**,** was added and approved by Governor and Executive Council on November 29, 2023, Item#96**. 100% Agency Income (Cost of Collections).**

Funds are available in the FY27 operating budget and contingent upon availability and continued appropriations through FY28, FY29, and FY30 with the authority to adjust between fiscal years through the Budget Office if needed and justified.

	SFY 2027	SFY 2028	SFY 2029	SFY 2030
02-23-23-2300015-31090000-020-500226 Dept of Safety-Admin-DMV / Current Expenses-E-Gov Processing fees	$78,273.79	$134,183.64	$134,183.64	$67,091.82
			Total:	**$413,732.89**

EXPLANATION

This request is **sole source** because the Commonwealth of Kentucky serves as the lead state and contract administrator for the IFTA Processing Consortium (IPC). As the lead state, Kentucky conducted the applicable vendor selection and procurement processes on behalf of the participating jurisdictions. The original MOA was ratified by the State of New Hampshire on October 21, 2013. Funding through December 31, 2018, was subsequently added and approved by Governor and Council on January 15, 2014, Item #54. Funding through December 31, 2023, was added and approved by Governor and Council on December 5, 2018, Item #93**.** The current funding period, through November 30, 2026**,** was added and approved by Governor and Executive Council on November 29, 2023, Item#96**.**

The MOA provides for the continued facilitation of the International Fuel Tax Agreement (IFTA) and establishes the continued basis for the processing of New Hampshire's IFTA tax returns. This agreement is necessary because the Department of Safety's Road Toll and Field Audit Bureaus are responsible for the collection and administration of the Motor Vehicle Road Toll. These responsibilities include the administration, processing, and auditing of IFTA licenses for motor carriers based in New Hampshire that operate throughout participating IFTA jurisdictions.

IFTA is a cooperative agreement among the 48 contiguous United States and ten Canadian provinces that facilitates the reporting and distribution of fuel taxes for qualified motor carriers operating across jurisdictional boundaries. Continued participation in the IFTA Processing Consortium is therefore necessary to ensure the efficient and accurate processing of New Hampshire's IFTA tax returns and the proper administration and collection of applicable motor vehicle road tolls.

New Hampshire, together with the jurisdictions of Kentucky, South Dakota, Maryland, Michigan, and Nevada, has joined under this MOA to continue a multi-jurisdictional IFTA processing consortium, with Kentucky serving as the host jurisdiction and lead state. Participation in the consortium allows the Department of Safety to leverage the combined purchasing power and shared resources of the six participating jurisdictions, resulting in economies of scale and cost savings that would not be achievable if New Hampshire were to independently procure and maintain these services. This collaborative arrangement provides an efficient and cost-effective means of continuing the processing and administration of New Hampshire's IFTA tax returns.

The Department of Safety respectfully requests approval of this (MOA) agreement.

Respectfully submitted,

Robert L. Quinn
Commissioner of Safety

STATE OF NEW HAMPSHIRE
DEPARTMENT OF INFORMATION TECHNOLOGY

27 Hazen Drive | Concord, NH | 03301
Fax: (603) 271-1516 | TDD: (800) 753-2964
doit.nh.gov

Denis Goulet, *Commissioner*

October 7, 2026

Robert L. Quinn, Commissioner
Department of Safety
State of New Hampshire
33 Hazen Drive
Concord, NH 03305

Dear Commissioner Quinn:

This letter represents formal notification that the Department of Information Technology (DoIT) has approved your agency's request to enter into a MOU amendment with the Commonwealth of Kentucky Transportation Cabinet, Division of Motor Carriers, as described below and referenced as DoIT No. 2019-056B.

The purpose of this request is for continued processing of New Hampshire's IFTA tax returns and essential support for administration of the IFTA program.

The Total Price Limitation shall increase by $413,732.89, effective upon Governor and Council approval through December 31, 2030.

A copy of this letter must accompany the Department of Safety's submission to the Governor and Executive Council for approval.

Sincerely,

Denis Goulet

DG/jd
DoIT #2019-056B

cc: Janet Webster, IT Manager

INTRODUCTION

This Funding to the International Fuel Tax Agreement Processing Consortium Memorandum of Agreement ("MOA") is by and between the State of New Hampshire, Department of Safety (DOS), Division of Administration and the Commonwealth of Kentucky, Transportation Cabinet, Division of Motor Carriers ("KYDMC") (referred to as "Parties") for a price not to exceed $413,732.89 to continue facilitating the IFTA and providing a basis for the processing of New Hampshire's IFTA tax returns. Funding source: 100% Agency Income (Cost of Collection).

WHEREAS, pursuant to an MOA approved by the Governor and Executive Council on November 29, 2023, (Item #96), the parties agreed to perform certain services based upon the terms and conditions specified in the MOA and in consideration of certain sums specified; and

WHEREAS, pursuant to Article VIII and Article XI, the MOA may be amended at any time, subject to appropriate State approval; and

WHEREAS, the Department wishes to extend the funding to December 31,2030;

NOW THEREFORE, in consideration of the foregoing and the mutual covenants and conditions contained in the MOA and set forth herein, the Parties hereto agree to amend as follows:

1. Pursuant to IFTA Processing Consortium, Memorandum of Agreement Article VI, Section 1: DOS agrees to:
2. Pay Commonwealth of Kentucky, Transportation Cabinet, Division of Motor Carriers ("KYDMC") an amount of $413,732.89 for the services described in the attached MOA for services provided through December 31, 2030.
   Payment shall be provided from: 100% Agency Income (Cost of Collection)

SFY2027	SFY2028	SFY2029	SFY2030	TOTAL
$78,273.79	$134,183.64	$134,183.64	$67,091.82	$413,732.89

3. Replace Section 7, Cost Structure, with Exhibit 1 of this amendment:

Except as provided herein, all provisions of the Agreement shall remain in full force and effect. This modification shall take effect upon the approval date from the Governor and the Executive Council.

IN WITNESS WHEREOF, the parties have hereunto set their hands as of the day and year first above written.

COMMONWEALTH OF KENTUCKY

Tom McDaniel _____ **Date:** 10.7.2026

Tom McDaniel, Director Commonwealth of Kentucky Division of Motor Carriers

State of New Hampshire

_____ **Date:** 10/11/26

Robert Quinn
State of New Hampshire
Department of Safety

The preceding Amendment, having been reviewed by this office, is approved as to form, substance, and execution.

Approved by the Attorney General
Laura Reynolds, AAG _____ **Date:** 10/15/26

I hereby certify that the foregoing amendment was approved by the Governor and Executive Council of the State of New Hampshire at the Meeting on: _____ (date of meeting)

Office of the Secretary of State

IFTA PROCESSING CONSORTIUM
REVISED CHARGES
REVISED FOR 12/2026
Exhibit 1

DESCRIPTION	TOTAL	NH
ACCOUNT BASE (2025 ANNUAL REPORT)	**23,231**	**1,654**
PERCENTAGE OF ACCOUNTS		**0.071198**
YEARS 1-4		
Hosting and Maintaining Solution (Equal Charge)	$ 80,000.00	$ 13,333.33
MONTHLY CHARGE ($80,000/48 MOS)	**$ 1,666.67**	**$ 277.78**
Software Maintenance (Equal Charges 85%)	$ 2,839,918.00	$ 473,319.67
MONTHLY CHARGE ($2,839,918/48 MOS)	**$ 59,164.96**	**$ 9,860.83**
APPORTIONED CHARGES		
Software Maintenance (Apportioned Charges 15%)	$ 501,162.00	
APPORTIONED CHARGES ($501,162/4)	$ 125,290.50	
JURISDICTIONAL SHARE	$ 125,290.50	$ 8,920.43
MONTHLY CHARGE APPORTIONED CHARGES	**$ 10,440.88**	**$ 743.37**
KY ADMINISTRATIVE FEES		
Lead Jurisdiction Assistance/IPC Accounting	$ 86,400.00	$ 14,400.00
MONTHLY CHARGE ($86,400/48 MOS)	**$ 1,800.00**	**$ 300.00**
PROPOSED MONTHLY CHARGES	**$ 73,072.50**	**$ 11,181.97**