



# State of New Hampshire

DEPARTMENT OF SAFETY  
OFFICE OF THE COMMISSIONER  
33 HAZEN DR. CONCORD, NH 03305  
603/271-2791

JOHN J. BARTHELMES  
COMMISSIONER

March 2, 2015

Her Excellency, Governor Margaret Wood Hassan  
and the Honorable Council  
State House  
Concord, New Hampshire 03301

*Retroactive*

## 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), Washington, DC, in the amount of \$5,897.00 upon Governor and Council approval for the period of July 1, 2014, through June 30, 2015. Funding source: 100% Highway Funds.

Funding is available in the SFY 2015 operating budget as follows:

02-23-23-232015-31100000 Dept. of Safety – Div. of Admin – Road Toll Admin	<u>SFY 2015</u>
026-500251 Membership Fees – Organizational Dues	\$5,897.00

## Explanation

This request is **retroactive** due to the Department of Safety (DOS) having received the invoice on February 27, 2015, as the vendor mistakenly sent the invoice to the Department of Revenue Administration, who then forwarded it to DOS. Upon receipt of the invoice, DOS contacted the vendor, who has made the needed adjustment to their billing process to prevent a recurrence. 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 and 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. The amount of the annual dues has remained the same since FY 2008.

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 more than a decade.
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?* To the best of my knowledge, 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

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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. Currently, Scott Bryer, the Administrator of the Road Toll Bureau, is serving as the National Chairman of the FTA Motor Fuel Section, which requires travel; therefore, his registration fee and hotel are provided by FTA.
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 and related committee work.
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,

  
John J. Barthelmes  
Commissioner of Safety



**FEDERATION OF TAX ADMINISTRATORS**

The Association of Tax Agencies of the 50 United States, District of Columbia and New York City

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Member Dues Invoice  
Fiscal Year 2015 - July 2014 through June 2015  
Total Amount Due Upon Receipt

New Hampshire Department of Safety  
10 Hazen Drive  
Concord, NH 03305

FY 2015 FTA Dues Amount: \$5,897.00

Please note also that the dues amount has not increased since July 1, 2008.

If you have any questions concerning this invoice please contact FTA:  
Office Manager Darrell Reeves, 202-624-5892 and darrell.reeves@taxadmin.org  
Executive Director Gale Garriott, 202-624-5891 and gale.garriott@taxadmin.org

Thank you for your membership and support of the Federation of Tax Administrators.

**FTA FEIN: 36-2327263**

*15-31100000-500251*

*KCS*  
*3/2/15*

# TITLE XXI MOTOR VEHICLES

## CHAPTER 260 ADMINISTRATION OF MOTOR VEHICLE LAWS

### Fuel Tax Agreement

#### Section 260:65-b

**260:65-b Fuel Tax Agreement Authorized.** – The commissioner is hereby authorized, pursuant to RSA 21-P:14, VI, 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. The commissioner may adopt such rules as are necessary to enforce the terms of this agreement, which shall be exempt from the provisions of RSA 541-A and shall have the effect of law, and which shall provide for each of the member states to collect fuel taxes and perform audits on behalf of the other member states. Nothing in this section shall be construed to authorize the adoption of rules which alter any existing or establish any new taxes, fees, penalties, or interest charges; provided, however, that the rules may include taxes, fees, penalties, or interest charges which are otherwise provided for by the laws of this state.

Source. 1983, 281:1. 1990, 190:3. 1996, 292:37, eff. June 10, 1996.