**29 DEPARTMENT OF THE SECRETARY OF STATE**

**250 BUREAU OF MOTOR VEHICLES**

**Chapter 165: THE ADMINISTRATION OF THE INTERNATIONAL FUEL TAX AGREEMENT AND THE INTRASTATE FUEL TAX PROGRAM**

**SUMMARY**: This chapter outlines the procedures and standards for participation in the International Fuel Tax Agreement pursuant to 29-A Section 525.

**A. DEFINITIONS**

1. ACCOUNT: Means anyone who establishes an account with the Bureau for fuel tax licensing and reporting purposes. See Licensee; Application.

2. AGREEMENT: Refers to the International Fuel Tax Agreement.

3. APPLICANT: A person, firm or corporation in whose name the uniform application is filed with a base jurisdiction to participate in the Agreement.

4. APPLICATION: See Uniform Application.

5. AUDIT: The official examination of a licensee’s records to determine if the correct information and taxes were reported.

6. BASE JURISDICTION: The member jurisdiction where qualified motor vehicles are based for vehicle registration purposes; and where operational records are maintained or can be made available; and where some mileage is accrued by qualified vehicles.

7. BASING POINT: Refers to a system of vehicle registration and associated reciprocity where the basing point is the registrant's place of business from which the vehicle is most frequently dispatched, garaged, serviced, or otherwise controlled.

8. BUREAU: The reference to Bureau in this Rule means the Maine Bureau of Motor Vehicles.

9. BUS: Means every motor vehicle designed for carrying more than 15 Passengers, including the driver.

10. CANCELLATION: Means the voluntary termination of a license by a licensee who is in good standing.

11. CARRIER: See Motor Carrier.

12. CHARTER BUSES: Also known as Tour Buses. Buses which do not operate on a fixed route or on a regular schedule.

13. COMBINATION OF VEHICLES: A power unit used in combination with trailers and/or semi-trailers.

14. COMBINED GROSS The total unladen weight of a combination

 VEHICLE WEIGHT: of vehicles plus the weight of the load carried on that combination of vehicles.

15. COMMON CARRIER: Any motor carrier which holds itself out to the general public to engage in the transportation by motor vehicle of passengers or property for compensation.

16. CONTRACT CARRIER: Any motor carrier transporting persons or property for compensation or hire under contract to a particular person, firm or corporation.

17. DECLARED COMBINED The total unladen weight of any combination of

 GROSS VEHICLE WEIGHT: vehicles plus the maximum load to be carried on that combination of vehicles for which registration fees have been paid.

18. DECLARED GROSS The total unladen weight of any vehicle plus

 VEHICLE WEIGHT: the maximum load to be carried on the vehicle for which registration fees have been paid.

19. DISTANCE Means miles or kilometers operated by a licensee’s qualified motor vehicles.

 For purposes of this rule, "distance" means the same as "mileage".

20. EMERGENCY VEHICLES: Any vehicle authorized to display red, blue or amber lights in the performance of duties as defined in M.R.S.A. 29-A 2054.

21. EMPTY WEIGHT: See Unladen Weight

22. EXCEPTION: A deviation from a provision of the agreement by a member jurisdiction which has been approved by all member jurisdictions.

23. EXTENSION: A period of time from the expiration date or grace period date that carriers may operate on expired credentials because the base jurisdiction is unable to provide current credentials.

24. FEDERAL MOTOR CARRIER An agency of the United States Department of

 SAFETY ADMINISTRATION Transportation whose primary mission is to

 (FMCSA) reduce crashes, injuries, and fatalities involving large trucks and buses.

25. FLEET: One or more vehicles with the same jurisdiction profile, common mileage, and controlled by the same licensee for fuel tax purposes.

26. FLEET MILES: See Total Miles; also IVDR.

27. FOR-HIRE CARRIER: Any person who engages in transportation by motor vehicle of passengers or property for compensation.

28. FULL TRAILER: Every vehicle without motive power, designed for carrying property and for being drawn by a motor vehicle and so constructed that no part of its weight rests upon the towing vehicle.

29. GPS: A global positioning system that is used to identify a geographic location, sometimes referred to as a vehicle-tracking system.

30. GRACE PERIOD: A period of time from the expiration of the current year's credentials until the date that new credentials are required to be displayed or when enforcement action could be taken. Maine will honor a grace period only if the grace period is printed on the annual license or if approved by the Bureau.

31. GROSS VEHICLE WEIGHT: The unladen weight of a vehicle plus the weight of the load carried of that vehicle.

32. HOUSEHOLD GOODS Carriers handling (1) personal effects and

 CARRIERS: property used or to be used in a dwelling; 2) furniture, fixtures, equipment, and the property of stores, offices, museums, institutions, hospitals or other establishments, when a part of the stock, equipment, or supply of such stores, offices, museums, institutions, including objects of art, displays and exhibits which because of their unusual nature or value require the specialized handling and equipment commonly employed in moving household goods; and shall include owned or leased equipment and their entire service representative family.

33. IVDR: Individual Vehicle Distance Record is an original mileage record generated in the course of vehicle operations to account for all distance traveled that may be used as a source document to support the accuracy of a licensee’s tax return. See the IFTA Procedures Manual.

34. IFTA: International Fuel Tax Agreement. A base state fuel tax compact headquartered in the State of Arizona. IFTA participation was required for all states by the Intermodal Surface Transportation Efficiency Act of 1992.

35. INTER-JURISDICTION Vehicle movement between or through two

 MOVEMENT: or more jurisdictions.

36. INTRA-JURISDICTION Vehicle movement of property or persons

 MOVEMENT: from one point to another within the same jurisdiction or operations within that jurisdiction.

37. JURISDICTION: A country or a state, province, territory, possession, or federal district of a country.

38. LEASE: A written document vesting exclusive possession, control and responsibility for the operation of a vehicle to the lessee for a specific period of time.

39. LESSEE: A person, firm, or corporation which has the legal possession and control of a vehicle owned by another under terms of a lease agreement.

40. LESSOR: A person, firm or corporation which, under the terms of a lease, grants the legal right of possession, control and responsibility for the operation of the vehicle to another person, firm, or corporation.

41. LICENSEE: An applicant who has been granted an IFTA or Fuel User license. The licensee is responsible for fuel tax reporting and record keeping.

42. MCS-150 The Federal Motor Carrier Safety Administration’s Motor Carrier Identification Report.

43. MEMBER JURISDICTION: A jurisdiction which has applied for membership and has been accepted by all members of the International Fuel Tax Agreement.

44. MILEAGE: For the purposes of this Rule, “mileage” means the same as “distance”.

45. MOTOR CARRIER: An individual, partnership, or corporation engaged in the transportation of goods or persons. See Common Carrier, Contract Carrier, or Private Carrier.

46. MOTOR FUEL: Means all fuels used for the generation of power for propulsion of qualified motor vehicles.

47. MOTOR VEHICLE: Every vehicle which is self-propelled by power other than muscular power. See Power Unit.

48. ONE-WAY RENTAL A truck having a Declared Gross Vehicle

 VEHICLE: Weight of 26,000 pounds or less and rented or offered for rent by a Rental Company, for a specified period of time.

49. OWNER: Any person, firm, or corporation, other than a lienholder, holding legal title or legal possession to a vehicle.

50. OWNER-OPERATOR: Someone who owns a truck but who leases the motor vehicle with driver to a motor carrier. The carrier generally is responsible for some or all of the legal and business requirements for the vehicle. Fuel tax licensing may be in the name of either the owner/operator or the carrier.

51. OPERATIONAL RECORDS: Source documents that support fuel purchased and miles traveled in each jurisdiction including fuel reports, trip sheets, logs, receipts, information from vehicle-tracking systems, fuel and mileage summaries, and Individual Vehicle Distance Records. See IVDR.

52. POWER UNIT: See Bus, Truck, Truck-Tractor, or Tractor.

53. PRIVATE CARRIER: A person, firm, or corporation which utilizes its own trucks to transport its own freight.

54. PROPERLY REGISTERED: A vehicle which has been registered in full compliance with the laws of all jurisdictions in which it is intended to operate.

55. QUALIFIED INTRASTATE A motor vehicle that otherwise meets the

 VEHICLE: definition of a qualified motor vehicle, but does not travel in at least two IFTA jurisdictions.

56. QUALIFIED MOTOR VEHICLE: A motor vehicle that travels in two or more IFTA jurisdictions and which meets any of the following conditions:

 a. the registered gross weight; actual weight or combined gross weight is in excess of 26,000 pounds; or

 b. the power unit has three or more axles regardless of weight.

57. QUARTERLY FUEL TAX The tax return required four times each year

 RETURN: from every licensed fuel tax account. Tax returns are due by the last day of April, July, October, and January for the previous three months.

58. RECREATIONAL VEHICLE: Vehicles used exclusively for personal pleasure and not in connection with any commercial or business enterprise. Recreational vehicles include such vehicles as campers and motor homes.

59. REGISTERED WEIGHT: The weight for which a vehicle is licensed or registered within a particular jurisdiction. See Declared Combined Gross Vehicle Weight and Declared Gross Vehicle Weight.

60. REVOCATION: Means the permanent withdrawal of license privileges by a jurisdiction for cause.

61. SEMITRAILER: A vehicle without motive power designed to be pulled or towed by a motor vehicle in which part of the trailer’s load is supported by the power unit. See Trailer.

62. SPECIAL MOBILE EQUIPMENT: A self-propelled device operated over the highways that is not designed or used primarily for the transportation of persons or property.

63. STATE: For the purpose of this rule, unless the context clearly indicates otherwise, "State" has the same meaning as “Jurisdiction”.

64. SUSPENSION: Means the temporary removal of privileges by the licensing jurisdiction for cause.

65. TAXABLE MILES: Means all miles operated by qualified vehicles subject to a jurisdiction’s fuel tax requirements. Miles operated under trip permits generally are exempt from fuel tax requirements.

66. TOTAL MILES: The total number of miles operated by a carrier's qualified vehicles in all jurisdictions during a reporting period.

67. TRACTOR: Every motor vehicle designed and used primarily for drawing other vehicles, but not so constructed as to carry a load other than part of the weight of the vehicle and load so drawn.

68. TRAILER: A vehicle without motor power designed to be pulled or towed by a motor vehicle in which no part of the vehicle's load is supported by the power unit. See Semitrailer.

69. TRIP PERMIT: A temporary permit issued by a jurisdiction in lieu of fuel tax licensing and reporting.

70. TRUCK: Every motor vehicle designed, used or maintained primarily for the transportation of property. For purposes of this rule “Truck” includes Class A Special Mobile Equipment, as defined in Title 29-A, Section 101, Sub 70.

71. TRUCK-TRACTOR: Every motor vehicle designed and used primarily for drawing other vehicles, but so constructed as to carry a load other than a part of the weight of the vehicle and load so drawn.

72. UNIFORM APPLICATION: The official IFTA application form provided for making an application for IFTA fuel tax licensing and reporting.

73. UNLADEN VEHICLE The weight of a vehicle fully equipped for

 WEIGHT: service excluding the weight of any load.

74. UNLADEN WEIGHT A permit issued to owner-operators to allow

 PERMIT: the movement of an unloaded vehicle that does not have a current registration. (Also called Hunter's Permit)

75. USDOT NUMBER: A motor carrier identification number issued by FMCSA, also known as a census number, provided for under CFR 49 Subpart B Section 390.21 Subsection (B).

76. VEHICLE: Every device in, upon, or by which any person or property is or may be transported or drawn upon a highway, excepting devices moved by human power or used exclusively upon rails or tracks.

77. VEHICLE IDENTIFICATION The numbers and letters generally

 NUMBER: assigned to a vehicle by the manufacturer for the purpose of titling and registration.

78. WIRE SERVICES: Any of several entities that specialize in obtaining various credentials for carriers from jurisdictions. Also called Permit Services. Maine will issue various temporary IRP, Fuel Tax, Overlimit or Operating Authority credentials through several different wire services. (See Motor Carrier Manual for listing.)

79. YEAR: For fuel tax purposes, a year is January to December.

**B. SYNOPSIS**

 IFTA

 This rule establishes and defines the State of Maine’s participation in the International Fuel Tax Agreement (IFTA). IFTA is a base state fuel tax agreement requiring that a licensee license with its home (base) jurisdiction for fuel tax licensing and reporting for all member jurisdictions. The licensee makes one annual application; is issued one set of fuel decals per truck; and makes one quarterly fuel tax return covering travel in all IFTA jurisdictions. The base jurisdiction collects the licensee’s taxes and transmits them to the appropriate member jurisdictions. The base state is responsible for all accounting and auditing. Licensee tax reporting is done on a fleet basis.

 Intrastate

 Anyone with qualified vehicles, but not operating in at least two IFTA jurisdictions is subject to intrastate fuel use requirements. Intrastate carriers must complete an annual application.

 Each licensee must display a fuel use decal on the driver’s side door of each qualified motor vehicle operating in Maine. Intrastate licensees are subject to the same record keeping requirements as IFTA licensees; however intrastate licensees may be exempted from fuel tax reporting requirements.

 Licensees with IFTA qualified and intrastate vehicles.

 Licensees with both IFTA qualified and intrastate vehicles are subject to IFTA record keeping and reporting requirements unless arrangements are made to establish completely separate fleets for fuel tax licensing.

 Dual Registration

 Licensees may have both an intrastate account and an interstate IFTA account.

 Licensees with both interstate and intrastate qualified vehicles may establish separate interstate and intrastate accounts. Licensees opting to maintain separate interstate and intrastate fleets must separate records accordingly.

**C. COMMUNICATIONS**

 All written communication and documents should be addressed to the Fuel Unit, Bureau of Motor Vehicles, Motor Carrier Services, #29 State House Station, Augusta, Maine 04333. All communications and documents are deemed to be officially received when delivered to the Fuel Unit of the Bureau of Motor Vehicles in Augusta, Maine. For tax return verification purposes, the post mark will serve as the official date stamp. Telephone Number is 624-9000 ext. 52136; Fax Number is (207) 624-9086 or (207) 624-9062. The website address is <https://www.state.me.us/sos/bmv/>. Routine communications and tax returns will be accepted by mail, fax, in person, or by email.

**D. REMITTANCES**

 Remittances to the Secretary of State may be made by money order or bank draft payable to the Maine Secretary of State. Personal checks will be accepted subject to collection. All remittances must be in U.S. funds.

 Remittances in currency are wholly at the risk of the remittee. The Secretary of State assumes no responsibility for loss of currency sent by mail.

 In the event that a licensee’s check is returned for insufficient funds or for any other reason, the licensee’s fuel account, and privilege to register and operate commercial vehicles will be suspended. The Fuel Unit will not accept any additional applications until the licensee has completely satisfied the delinquency and has paid reinstatement fees.

 A licensee who has had a check returned for any reason will be required to make subsequent payments with certified funds. Any licensee who has a check returned, or who fails to file tax returns or pay taxes due may be required to post a bond.

**E. LEGAL NAME AND ADDRESS**

 Federal Identification (FID) Numbers will be used to identify and track licensees. If the applicant is an individual, their Social Security Number may be provided in lieu of a federal identification number.

 Licensees must provide their full legal name as filed with the Federal Motor Carrier Safety Administration. The legal name of the licensee as provided on the application will appear on the annual license. Licensees must provide a phone number and full address including a street and street number if applicable. If the address is a rural route, the licensee must include a box number.

 An application without a sufficient name, address, or phone number may be returned to the applicant.

 Licensees must report any change of address to the Secretary of State within 30 days. Changes of address may be provided in writing, by telephone, fax or email.

**F. NAME AND NAME CHANGES**

 A name change may be submitted in writing, by telephone, fax or email. However, the Bureau reserves the right to require supplemental supporting documentation on any name change. If a licensee is changing their name on their Maine IRP account, the licensee may ask to change their name on their fuel account by making a notation on their IRP Schedule A/C.

**G. QUALIFIED VEHICLES**

 Anyone based in an IFTA jurisdiction and operating in two or more IFTA jurisdictions must be licensed in IFTA if:

 1. their vehicle is registered for a gross weight or has an actual weight or combined gross weight in excess of 26,000 pounds; or

 2. their vehicle has three (3) or more axles on the power unit regardless of weight.

**H. EXEMPT VEHICLES**

 The following types of vehicles are exempt from fuel tax reporting in Maine, but may be subject to tax reporting in other jurisdictions. The operation of exempt vehicles subjects the licensee to all applicable recordkeeping requirements.

 a. motor vehicles owned and operated by government agencies

 b. motor vehicles being legally operated on dealer, wrecker or transporter plates. Wreckers with commercial plates are not exempt.

 c. recreational vehicles

 d. authorized emergency vehicles registered in another jurisdiction and responding to a declared emergency

 e. gasoline-powered vehicles

 f. trailers and semitrailers

g. motor vehicles registered as farm vehicles, subject to partial inspections, and limited to a radius of 20 miles.

**I. DETERMINING THE APPLICANT’S BASE JURISDICTION FOR IFTA**

 In order to license for IFTA through the State of Maine an applicant must:

 a. register qualified motor vehicles in this state; and

 b. accrue mileage in this state; and

 c. keep operational records in this state, or be able to make those records available, or pay the necessary expenses for out-of-state travel for audit.

 The vehicle registrant is responsible for filing quarterly tax returns. Notwithstanding, for leases of 30 days or more, fuel tax licensing and reporting may be in the name of either the lessor or the lessee.

 For leases of fewer than 30 days, fuel tax licensing must be in the name of the vehicle registrant.

 The Bureau may require copies of lease agreements to verify responsibility for fuel tax reporting.

 Subject to approval of the affected jurisdictions, a carrier who meets the qualifications to base in more than one jurisdiction may choose to consolidate their account in a single jurisdiction, or base a portion of their fleet in any qualifying jurisdiction.

**J. LICENSING/DISPLAY OF DECALS**

 IFTA Licenses: The Fuel Unit will review each application for an IFTA license. A license will be issued so long as the applicant meets the IFTA basing requirements, and so long as the applicant is not under suspension or revocation in an IFTA jurisdiction. The license will have the form specified in the IFTA administrative procedures manual.

 The licensee must place a copy of the license in each qualified vehicle. A licensee may display their license electronically. The image may be in the form of an electronic image or data connection. The image must be readable, and must contain all required fields. Electronic images are subject to verification. The State of Maine assumes no responsibility for the accidental damage of any electronic device.

 Intrastate Licenses: Intrastate carriers must be in good standing in the State of Maine. Intrastate licensees must place a copy of the intrastate license in each qualified vehicle. Intrastate carriers will be issued one decal to be displayed on the driver’s side of the cab near the door. Intrastate decals expire on June 30.

 IFTA carriers will be issued a set of two decals for each qualified vehicle. A decal must be conspicuously displayed on each side of the cab near the door. The next year’s decals may be displayed starting December 1.

 Replacement decals may be obtained at full fee. Fees may be waived if the licensee provides a notarized statement that the decals were never received, or if the decals were defective.

 Decals must be fixed to the vehicle by the adhesive backing in such a way that the removal of a decal will cause its destruction.

 Upon the transfer of ownership of the vehicle, any decal is void and must be removed and returned to the Fuel Unit or destroyed. Decalsmay not be transferred from one vehicle to another. Upon closure of an account, all decals must be returned to the Fuel Unit.

 In the event that one decal of an IFTA set is damaged or destroyed, both decals of the set must be replaced.

**K. RECORD RETENTION**

 A licensee must maintain mileage records including individual vehicle distance records, GPS records, fuel receipts, and all documentation supporting information filed on IFTA returns for a period of four (4) years after the due date of the tax return or from the date the return actually was filed, whichever is later.

**L. CONVERSION FACTORS**

 The following conversion factors will be used to convert between standard and metric measures:

 Volume:

 1 liter = 0.2642 gallons

 1 gallon = 3.785 liters

 Distance:

 1 kilometer = 0.62137 miles

 1 mile = 1.6093 kilometers

**M. EMERGENCY FUEL TAX LICENSE AND AUTHORIZATION**

 Carriers may obtain an emergency fuel tax license from the Bureau by making out an application in person, in writing, by email attachment, or by fax. Upon approval by the Fuel Unit, the applicant will be issued temporary authorization for a specific vehicle and an IFTA license. That authorization will be valid for all IFTA jurisdictions. Temporary authorization is valid for 30 days.

 An application for an emergency tax license serves as an application for an annual license. Within 30 days, the carrier will receive annual decals. An emergency license subjects the carrier to all fuel tax requirements.

**N. TAX RETURN FILING**

 IFTA. Each IFTA licensee is required to file quarterly tax returns. The reporting periods and due dates are:

 Reporting Quarters Due Date

 January - March April 30

 April - June July 31

 July - September October 31

 October - December January 31

 Each licensee filing a paper return will receive a quarterly tax return at least 30 days prior to the due date. Licensees may apply to the Bureau and file IFTA returns on-line. Failure to receive a quarterly return does not relieve the licensee’s reporting obligations. A quarterly return must be filed even if a licensee does not operate or purchase any fuel during the quarter.

 The tax return will list the jurisdictions the licensee indicated on their application. Tax rates for these jurisdictions will be preprinted. If a licensee operates in additional jurisdictions during the reporting period, the licensee must add these jurisdictions to their tax report.

 The licensee must verify the tax rates for any jurisdiction being added.

**O. TAX RETURNS**

 A licensee’s tax return will consist of two parts. The first part is a miles per gallon (MPG) calculation determined bydividing total miles traveled in all jurisdictions by total gallons of fuel consumed in all jurisdictions*.* The MPG calculation must be carried to two decimal places. MPG must be calculated for each fuel type. Licensees will be provided separate tax returns for each fuel type.

 The second part consists of the tax and refund calculation by jurisdiction. The licensee must report the following information by jurisdiction.

 a. total miles

 b. taxable miles

 c. taxable gallons (taxable miles divided by MPG)

 d. tax paid gallons purchased and consumed in qualified vehicles

 e. tax rate

 f. net taxable gallons (c - d)

 g. tax due or refund

 h. interest

 i. total due or refund

 The taxes or refunds due to each jurisdiction must be summed. If the net amount is positive, this is the amount the licensee owes. If the net amount is negative, this is the amount to be refunded or credited to the licensee. If the licensee owes additional taxes, the licensee must make a single payment. Checks should be made payable to the Maine Secretary of State.

 If a licensee paid more tax for the quarter than their tax liability, any resulting credit will be carried forward to the next reporting period unless the licensee specifically requests a refund.

**P. EXEMPTIONS**

 Intrastate Licensee: An intrastate licensee who certifies that all their fuel is bought tax-paid in Maine may request to be exempt from fuel tax reporting.

**Q. PARTIAL PAYMENT**

 If a licensee makes a partial payment, the payment will be applied in the following order:

 1. taxes

 2. interest

 3. penalty

 4. reinstatement

 Within the priority order, payment will be applied to the oldest liability first.

 When a licensee files a return and fails to remit full payment with the return, full payment of the reported tax and interest, if any, will be made to the affected jurisdictions. The Bureau will assume the liabilities for the amount owed other jurisdictions. The Bureau will take all steps to enforce the collection of any unpaid taxes, interest, and penalties. If a licensee fails to pay any taxes, interest, penalties, or auditassessment, the Bureau may suspend the licensee’s IFTA license, privilege to operate commercial motor vehicles and any truck registrations.

**R. CREDITS/REFUNDS**

 Tax Paid Purchases. Licensees will receive credit for any fuel taxes paid to a member jurisdiction. A credit from one jurisdiction shall be applied to an IFTA tax liability in another jurisdiction.

 In order to receive credit for tax on purchases the licensee must have a receipt, invoice, or credit card receipt documenting the fuel purchase. Receipts must contain at least the following information:

 a. date of purchase

 b. seller’s name and address

 c. number of gallons or liters purchased

 d. fuel type

 e. price per gallon or liter, or total amount for the fuel purchase

 f. truck unit number or registration plate number

 g. purchaser’s name. In the event of a lease agreement, the purchase may be either the lessor or the lessee. Documentation may be required.

 In the case of withdrawals from licensee owned tax-paid bulk storage, credit may be obtained if the following detailed records are maintained.

 a. date of withdrawal

 b. number of gallons or liters withdrawn

 c. fuel type

 d. truck unit number or registration plate number

 e. purchase and inventory records to substantiate that the tax was paid on bulk purchases

 Refunds will not be made for an overpayment for which records no longer are required. A request for a refund stays the record keeping requirement until the refund is made or denied.

Unless a licensee is closing their account or has expiring credits, the Bureau will refund only amounts of one hundred ($100) dollars or more. Only amounts of five dollars or more will be refunded or collected.

**S. HEARINGS**

1. In the administration of the laws relative to vehicles and operators and the operation thereof, the Secretary of State or any Deputy Secretary of State may conduct hearings, subpoena witnesses, administer oaths, take testimony and order the production of books and papers.
2. The Deputy Secretary of State may issue all processes necessary for the performance of these duties.
3. The fees for travel and attendance of witnesses shall be the same as for witnesses before the Superior Court and shall be paid by the State out of vehicle registration fees upon certificates of the Secretary of State filed with the State Controller.
4. Hearings conducted by the Secretary of State shall be as provided by Title 5, chapter 375, subchapter IV.

**T. SUSPENDED OR CANCELED FUEL TAX LICENSE**

 A licensee who fails to submit required tax returns or to pay any required taxes, audit assessments, interest, or penalties will be suspended. Licensees will be notified by U.S*.* mail of any pending suspension. The suspension will take affect 15 days from the date of the notice. A suspended account may be restored only after submitting the required tax return and payment, interest, penalty, and paying a reinstatement fee.

 A suspension or revocation from any IFTA jurisdiction shall be honored and enforced by all IFTA jurisdictions. A suspended licensee may not operate any qualified motor vehicles in any IFTA jurisdiction. A suspended licensee may not receive any additional fuel decals.

 A licensee in good standing may request that their IFTA or intrastatefuel license be canceled. In order to cancel their license, the licensee must have filed all tax returns due, and have paid all taxes, interest, penalties and reinstatement fees.

 Any licensee who is suspended or revoked shall be prohibited from conducting an IRP, Operating Authority or overlimit permit transaction.

 In order to cancel an account, a licensee must make a request in writing to the Bureau.

**U. BEST INFORMATION AVAILABLE TAX FINDING**

 If a licensee fails to file any tax return due or fails to make records available upon request, or if any licensee fails to maintain records from which the licensee’s true liability may be determined, the Secretary of State may determine a tax finding for each jurisdiction based upon the Secretary’s determination of the tax liability of the licensee. The Secretary may make a determination from information previously furnished by the licensee, if available, and any other pertinent information that may be available to the Secretary.

**V. AUDIT PROCEDURES**

 The IFTA Audit Procedures are hereby incorporated by reference.

 Licensee records relative to mileage operated in each jurisdiction and other information required for the payment of fuel taxes are subject to audit. Audits will be conducted by the Bureau of Motor Vehicles.

 Audits will be scheduled in accordance with the Bureau’s rules and procedures. The ~~Bureau~~ will notify the licensee of the results of any audit.

 If the Bureau determines that the licensee overpaid fuel taxes, the licensee shall be entitled to a credit or refund. The Fuel Unit will carry the credit forward unless the licensee requests a refund.

 If the Bureau determines that a registrant owes additional fuel taxes, the Fuel Unit will bill the licensee for the amount due. The licensee must pay the full amount due within thirty (30) days of the billing date. If the licensee fails to remit the full amount due within the thirty (30) days the licensee will be suspended.

 A licensee may appeal an audit finding in writing to the Bureau. An appeal made within thirty (30) days of the billing date will stay the suspension proceeding until the Bureau rules on the appeal.

**W. MISCELLANEOUS FEES**

 Failure to file/pay tax penalty $50.00 or 10% of tax or whichever is greater

 Reinstatement Fee $50.00

 72-Hour Fuel Tax Trip Permits $50.00

 Fuel Decal Fee (1 vehicle) $ 5.00

 Fax Fee $ 3.00

 Interest at the rate prescribed by IFTA

**X. SIGNATURES**

 All fuel tax applications and tax returns must be signed. Anyone signing must state their position and authority to sign. For corporations, the fuel tax application or tax return must be signed by a corporate officer or an employee in an administrative capacity.

 If the licensee is an individual, the licensee or spouse must sign the document.

 Notwithstanding the above, an authorized agent exercising power-of-attorney may sign on behalf of a corporation or individual.

 The Bureau may waive signature requirements for established accounts making faxed or electronic applications or tax returns

**Y. MILEAGE RECORDS**

 Licensees are required to maintain accurate mileage records by vehicle and by trip. Trip records should be compiled into monthly summary reports by vehicle, date, and by the registrant's fleet.

 For distance records produced by a means other than a vehicle-tracking system, licensees must maintain the following information by vehicle:

 1. starting and ending trip dates;

 2. starting and ending trip locations;

 3. major highway routing for each trip;

 4. beginning and ending odometer, hubometer, engine control module (ECM), or any similar device for the trip;

 5. total trip distance (all miles must be accounted for including miles traveled in non-IFTA jurisdictions);

 6. in-jurisdiction distance (distance traveled in each jurisdiction including non-IFTA jurisdictions);

 7. vehicle unit number (owner’s equipment number) or VIN;

 8. licensee’s name; and

 9. any trip permits purchased from any jurisdiction.

 For distance records produced wholly or partly by a vehicle-tracking system, including a system based on a global positioning system (GPS):

1. original GPS or other location data for the vehicle to which the records pertain;
2. date and time of each GPS or other system readings, at intervals sufficient to validate the total distance traveled in each jurisdiction;
3. location of each GPS or other system reading;
4. beginning and ending reading from the odometer, hubometer, engine control module (ECM), or any similar device for the period to which the records pertain;
5. calculated distance between each GPS or other system reading;
6. route of the vehicle’s travel;
7. total distance traveled by the vehicle;
8. distance traveled in each jurisdiction;
9. licensee’s name; and
10. vehicle unit number (owner’s equipment number) or VIN.

 NOTE: Records must be maintained for four (4) years after the close of the tax quarter, or after the tax return is filed, whichever is later.

**Z. INSTRUCTIONS ON FORMS**

 The forms will be designed and updated to comply with IFTA and Maine requirements. Information gathered on the forms is required by this State and other jurisdictions to properly license for fuel tax reporting and to file quarterly tax returns.

**AA. TRIP PERMITS**

 Out-of-State carriers subject to Maine fuel tax licensing requirements who are not licensed for Maine fuel tax reporting may obtain fuel trip permits. Trip permits satisfy all Maine fuel tax licensing and reporting requirements.

**AB. ADOPT BY REFERENCE**

 The Bureau adopts by reference the International Fuel Tax Agreement with official commentary, the IFTA Administrative Procedures Manual, and the IFTA Audit Manual.

**AC. MUNICIPAL FISCAL IMPACT**

 This rule will have no fiscal impact on Municipalities.

STATUTORY AUTHORITY: 29-A M.R.S. §525

EFFECTIVE DATE:

 November 2, 1996

AMENDED:

 January 20, 1998

NON-SUBSTANTIVE CORRECTIONS:

 February 12, 1998 - minor punctuation.

AMENDED:

 July 4, 2000

 January 27, 2002

NON-SUBSTANTIVE CORRECTION:

 June 10, 2002 - underline/strikeout problem corrected in Section S, 5th paragraph

AMENDED:

 November 13, 2018 – filing 2018-240