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Motor Fuel Tax Bulletin 2008-02
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International Fuel Tax Agreement (IFTA) Amendments

The purpose of this bulletin is to inform motor carriers of amendments to the IFTA that may impact a carrier's operations. Section R345 has been amended to include Section .300, effective January 1, 2008, as follows:

R345 License renewal

.100 A renewal license and decals for the following calendar year will be issued upon application if the license is not revoked or canceled, all tax returns have been filed and all motor fuels use taxes, penalties and interest due have been paid and the applicant is in compliance with the base jurisdiction's laws.

.200 In lieu of renewal application, jurisdictions may notify a licensee that meets the requirements of R345.100 that their license will automatically be renewed for the following calendar year.

.300 Jurisdictions have the right to cancel or deny renewal of an IFTA license to a carrier that does not leave the confines of the borders of the base jurisdiction and reports zero or base jurisdiction distance only for three (3) or more consecutive quarters. The base jurisdiction has the right to require proof of out-of-jurisdiction travel prior to allowing the carrier to get licensed again under the IFTA agreement. Proof may be in the manner of out-of-jurisdiction fuel permits purchased and/or amended IFTA returns showing actual distance traveled during a quarter already filed or for those reasons the base jurisdiction deems necessary to reissue the license including but not limited to the list included in R345.100.

If you wish to view or print a copy of the above amendments please visit **www.iftach.org**, click "manuals", "revision pages", "articles of agreement". You may also visit the Department of Revenue's Web site at **www.revenue.state.pa.us** for information and updates related to motor fuel taxes.