



**IFTA BALLOT PROPOSAL  
02-2024**

**Sponsor**

IFTA Clearinghouse Advisory Committee

**Date Submitted**

May 8, 2024

**Proposed Effective Date**

January 1, 2025

**Manual Sections to be Amended**

(2022 Version, Effective January 2022, as revised)

Articles of Agreement  
IFTA, Inc. Procedures Manual

Section R2120  
Section P910

**Subject**

Fee will be assessed on jurisdictions that fail to submit the transmittal data to the IFTA, Inc. Clearinghouse by the Funds Netting deadline.

**History/Digest**

When a member jurisdiction fails to transmit data to the clearinghouse by the pre-determined date on the funding calendar, other member jurisdictions are negatively impacted in the following way:

- Participating Members due funds from the Participating Member that failed to upload data timely will not receive the full amount of the funds that they are owed or will have to pay additional funds into the process.

**Intent**

The intent of this ballot is to assess a fee on jurisdictions that fail to upload their data timely to the IFTA Inc. Clearinghouse by the dates specified in the IFTA Inc. Funds Netting Calendar.

1 **Interlining Indicates Deletion; Underlining Indicates Addition**

2  
3 **ARTICLES OF AGREEMENT**

4  
5 ***[SECTION \*R2120 REMAINS UNCHANGED]***

6  
7 **R2130 FEE ASSESSED FOR UNTIMELY SUBMITTED TRANSMITTAL DATA**

8  
9 Participating Members failing to upload data timely the IFTA Inc. Clearinghouse by the dates specified in the  
10 IFTA Inc. Funds Netting Calendar will be assessed a fee:

11 Graduated late for failing to timely transmit data to the Clearinghouse.

12 First offense \$1000 Fee

13 Second offense \$2500 Fee

14 Third offense and after \$5000 Fee

15 One exception will be granted for a lifetime.

16  
17  
18 The offender would be billed with the Annual Dues invoice.

19  
20 The funds can be put to use for the next Educational Forum or the Funded/POP travel budget. Or have  
21 the funds split 50/50 to the General and Educational Forum.

22  
23 The offenses are based on fiscal year to keep track of, to include fees on the Annual Dues Invoice

24  
25 The late fee is for the late submission of Transmittal Data only. Funding late currently has a 'penalty', and  
26 that is a jurisdiction would have to send out checks.

27  
28  
29 **PROCEDURES MANUAL**

30  
31 ***{ALL OTHER SECTIONS REMAIN UNCHANGED}***

32  
33 **\*P1040 Monthly Transmittals**

34  
35 **Outgoing Transmittals**

36  
37 Each member jurisdiction shall forward transmittal data listings related to tax returns received during each  
38 month. Transmittal data listings and related funds must be forwarded monthly in accordance with the  
39 transmittal and funding calendar prepared by the Clearinghouse Advisory Committee and approved by  
40 the IFTA, Inc. Board of Trustees. The funds and the supporting transmittal data listings may be sent  
41 separately. A report of no activity is required for each member jurisdiction if no revenue was collected on  
42 its behalf.

43  
44 Graduated late fee for failing to timely transmit data to the Clearinghouse.

45 First offense \$1000 Fee

46 Second offense \$2500 Fee

47 Third offense and after \$5000 Fee

48 One exception will be granted for a lifetime.

49  
50 The offender would be billed with the Annual Dues invoice.

51  
52 The funds can be put to use for the next Educational Forum or the Funded/POP travel budget. Or have  
53 the funds split 50/50 to the General and Educational Forum.

54  
55  
56  
57  
58  
59

The offenses are based on fiscal year to keep track of, to include fees on the Annual Dues Invoice

The late fee is for the late submission of Transmittal Data only. Funding late currently has a 'penalty', and that is a jurisdiction would have to send out checks.