



# Wyoming Fuel Tax News

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## SPECIAL POINTS OF INTEREST:

- **Legislative Update**
- **Focus on Customer Experience**
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## 2014 Legislative Update

Where does the time go? It's already time for another edition of the *Wyoming Fuel Tax News*, and we're pushing up against the deadline again!

It has been a busy first quarter for the Fuel Tax Team, with a lot of positive things already happening in 2014. The Wyoming Legislature adjourned its budget session several weeks ago, and we saw several outcomes that will impact our customers directly.

The paramount piece of successful legislation that impacts Fuel Tax Administration was House Bill 0069. House Bill 0069, now known as Enrolled Act 29, does the following: Gives FTA clear statutory authority to tax CNG and LNG that is used to propel a motor vehicle; provides the formulas to be used to capture the fuel tax in an energy equivalent environment; and, identifies the point of taxation for these fuels which is important as they are not dispensed at a traditional "rack." Many involved in this legislative process, including FTA viewed this legislation as a necessary patch to existing statutes, and we are grateful to have been involved in the discussion since its inception. Special thanks to Representative Lloyd Larsen for his leadership, to Mark Larson with the Wyoming Petroleum Marketers Association for his partnership, and to everyone from industry that offered their insight and expertise. Enrolled Act 29 became law effective with the governor's signature which occurred on March 10, 2014.

As a follow-up/continuation to HB0069, the Joint Interim Revenue Committee agreed to perform an interim study on the taxation of all

alternative fuels. FTA asked for consideration of this topic with the support of industry as there are many more questions to be asked and answered concerning the taxation of alternative fuels. We have performed a good amount of research on this topic, and we look forward to the opportunity to work with the interim committee to develop some clear direction on how fuel taxes will be applied to alternative fuels in the state of Wyoming. More information to come as we work through the process with the interim committee.

Another successful piece of legislation was Senate File 0093. SF0093 was brought by the agricultural community to request that agricultural producers be afforded 18 months rather than 12 months when requesting refunds on taxes paid on gasoline or diesel used for agricultural purposes. Both houses of the legislature passed the measure, so it will be effective on July 1, 2014.

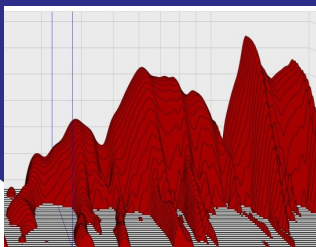
In addition to the legislative topics, FTA is also working on an update to our rules & regulations, per Governor Mead's request to review and streamline rules & regulations, and these should be out for public comment in early summer. We are also reviewing our policy on biodiesel blends, and we anticipate that review to be complete by 4th quarter 2014. Additionally, we are working on developing a State of Wyoming form to be used as an alternative form for our agricultural refund requesters, and a policy and procedure update is being worked on by several of our strategic work teams.

It is looking like another busy year for FTA!

## Focus On Customer Experience



*“The good news is that the FTA Team has always functioned at a very high level and for the most part we have performed at that level consistently.”*



As promised in the last newsletter, we would like to spend the next few newsletters introducing you, our customers to our new Balanced Scorecard strategic plan. We believe that providing some insight into our strategic plan will allow for better understanding of what we hope to achieve, and we hope that you find as much value in our goals as we do.

FTA’s new 3 year strategic plan boasts five primary goals with numerous associated measures and strategies. In the last newsletter we discussed our plan to provide outreach to our customers. This article will spotlight our focus on the customer experience.

For the past five years the FTA Team has had a strategic goal to ensure that our customers experienced a high level of service. The

goal is to exceed “customer satisfaction” and move into the realm of delivering “world class service.” We appreciate that we have not met and sustained that level of service, but we continue to work in that direction.

We understand that we are in the service business, and we believe that whether your dealing with private industry or government you should be treated fairly and professionally as a valued customer. Our stated goals include not only meeting your needs, but anticipating them and being responsive to them. Without question this requires balance because “world class service” speaks to fulfilling our obligations in the relationship while adding value if we can, but it does require the customer to fulfill their obligations as well. While we are committed to finding a way to say

“yes”, we understand that there are times that, in the interest of consistency or statute, where we have to stick to a decision.

Measurement of “service” can be nebulous at times, so we are working towards the creation of some formal daily and monthly service measurements. Our strategies also include continuing the biennial customer surveys, developing better communication strategies, implementing best practices, and attending targeted customer service training as a team.

We’ve always acknowledged that our goal of “world class service” is a lofty one, but it is attainable as evidenced throughout the marketplace and we believe it is attainable here in state government. As always, we are open and interested in your input.

## What Gets Measured Gets Done

The FTA Leadership Team has been discussing for some time the need for formal weekly and monthly measurements within the program to ensure that what needs to get done is getting done and getting done in a timely manner.

Formal measurements, short of fuel tax distribution being completed each month, have never existed within Fuel Tax Administration. The work of FTA is quite cyclical and

quite time consuming, and has proven to be somewhat difficult to effectively measure due to its complexity. Nonetheless, we are committed to measuring our success while understanding that with complexity can come exceptions to the measurement. We believe that measuring what needs to be accomplished will help us ensure that customer’s needs are met more consistently and that issues are addressed in a more timely manner.

The good news is that the FTA Team has always functioned at a very high level and for the most part we have performed at that level consistently. The better news is that we anticipate our performance level increasing even more with the implementation of some meaningful measurements. Everything worth doing takes time, and we will continue our work in this area until we are satisfied that we are measuring what matters.

# Amendments.....Explained

In September 2013, FTA explained how we address amendments. We wanted to take the opportunity to revisit that topic while offering some explanation as to what led to the change.

When tax returns are submitted, they may require amendments. In the past, FTA had not had a consistent procedure in place to accept amendments and for several different reasons the amendments were often created by FTA Tax Examiners. Many times, FTA incorporated the amendments into the original tax return destroying any history and/ or paper trail submitted by companies. In an effort to stay more consistent with FTA business practices and in order to create and maintain historical records or paper trails, many of you may have noticed we are requiring amendments to be completed by the companies that do business with FTA.

When amendments are submitted, we consider them

"stand-alone" tax returns and enter them in our system accordingly to maintain the integrity of each return.

As a reminder, amended tax returns should only include the amended transactions and the amended gallons on the cover sheet. For example: If gross gallons were reported incorrectly, please include the original transaction on the schedule detail as a negative and the corrected transaction on the same schedule as a positive. Only the difference in gallons should be carried to the cover sheet. Please remember, we are not able to accept EDI amendments at this time.

We continue to work with the programmers on the design of our new operating system which could result in other changes in requirements. At this point we are unaware of any additional requirements, but we wanted to make our customers aware of the potential. We anticipate the new system implementation coming in Summer 2014.

## Growing As A Team

The FTA Team continues working on becoming a highly functioning team within state government. This goal continues to be both a strategic initiative and a day-to-day expectation within our program. Over the past several years, we have shared our team building plans and successes, so we thought we would continue in that direction by offering an FTA Team update.

As with many teams, we enjoy successful times and we have moments where we move two steps forward and then one step back. We have had some team members move on and thus have added new members to the team. Our commitment to building a highly functioning team has led us to the creation of tools that allow for quicker assimilation of new team members, and as has been discussed in other areas of this newsletter, we are working towards creating

measurements of the team's progress. What we have learned about our team over time is that we are extremely effective when rallying around a project, event or crisis, but we sometimes fail to work effectively as a team on a day-to-day basis. Our technical work is primarily completed independently, but much of that work is interrelated. We discuss that nothing happens in a vacuum in FTA, and there tends to always be an example on hand to reinforce that point. As is evident with many professional sports teams, putting a team together is fairly easy, but building a highly functioning, cohesive team requires a great deal of time and commitment.

At the end of the day, we are happy with where our team is, but we are not satisfied. The benefits of working together are clear to everyone, and we will continue to work to build a highly effective team.

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# We Share Your **PASSION**



**Mike Turner: Tax Examiner**

A majority of my spare time is spent enjoying my two greatest passions, baseball and cooking. I believe these two areas are similar because they both require patience, attention to detail, precision and being able to enjoy and understand the relationships between all working parts.

Whether it is a well executed double play in baseball or mixing ingredients in cooking, every aspect and decision will be a deciding factor in the success of the intended outcome.

The things I enjoy most about baseball are watching games and collecting hats. The beauty and teamwork of the game were things that I learned while playing in college. I enjoyed being able to work with others to complete tasks that could not be successfully completed without

the cooperation and hard work of everyone involved. Since my playing days have ended, I have been collecting official Major League on-field hats. These are the hats that players wear in games. I currently have 63 hats dating back to 1991. The regular cleaning, shaping and brushing can be time consuming. It requires a high attention to detail. Once the hats are shaped I never wear them again.

My newest passion is cooking. Being able to mix ingredients to make my own sauces and recipes is what I enjoy doing the most. Having someone else enjoy what I have made brings a smile to my face. Teaching my children how to season and cook food creates many fun times in our house and sometimes

kitchen chaos.

My passions help me at Fuel Tax because they help me work as a teammate. Using patience, precision and a strong attention to detail enables me to produce the best possible product my team and those we serve.



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