

Bureau du sous-ministre

February 16, 1995

Mr. Robert L. McKee
Executive Director
International Fuel Tax Association Inc.
136 W. Orion Drive D-9
Temp, AZ 85283
U.S.A.

O/Ref.: 94-160025

Subject: International Fuel Tax Agreement
Membership application

Dear Mr. McKee:

In accordance with the wishes of the Government of Québec and the provisions of article XIV of the International Fuel Tax Agreement, you will find enclosed the following documents relating to Québec's application for entry into the agreement:

1. application for entry duly completed and signed by the concerned Ministers;
2. certified true copy of Décret (order in council) 155-95 of February 1, 1995, concerning the authorization of the Government to file an application with the International Fuel Tax Association Inc. to enter into the "International Fuel Tax Agreement";
3. the English version of the order in council mentioned above.

Mr. Robert L. McKee

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Furthermore, the Ministère du Revenu undertakes to fulfil each and every condition stipulated in the agreement and to provide you, where such is the case, will all required information and documents to complete your study of this application. For this purpose, you may contact the following person who has been designated by the Ministère du Revenu as the Commissioner responsible for the administration of the agreement:

Mr. Serge Bouchard, Lawyer, M.Fisc.
Director, Consumption taxes
3800, rue de Marly, Dépôt 6-2-4
Sainte-Foy (Québec)
G1X 4A5
Telephone: (418) 652-6837
Fax: (418) 643-9381

Thank you for your consideration of this matter.

Yours truly,

A handwritten signature in black ink, appearing to read "Pierre-André Paré". The signature is fluid and cursive, with a large initial "P" and "A".

PIERRE-ANDRÉ PARÉ
Deputy Minister of Revenue

Encl.

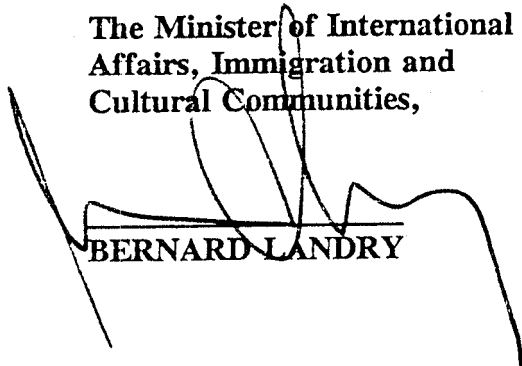
RESOLUTION ADOPTING
THE INTERNATIONAL FUEL TAX AGREEMENT

1. WHEREAS, the International Fuel Tax Agreement (hereinafter referred to as « the Agreement ») was formed to provide a uniform system for the licensing and payment of fuel taxes by interjurisdictional motor carriers; and
2. WHEREAS, it is the purpose of the Agreement to provide for base jurisdiction administration of interjurisdictional motor carrier fuel tax laws; and
3. WHEREAS, the Province of Québec does hereby certify that it can meet the audit requirements of Article XI; and
4. WHEREAS, the Province of Québec does agree to permit and pay the expenses of reviews in accordance with Article XIV; and
5. WHEREAS, in accordance with Article XIV, the Province of Québec estimates
 - a) the number of licensees based therein to be 5 000;
 - b) the number of audit personnel for auditing fleets licensed under this Agreement to be 12;
 - c) the number of supervisory and clerical personnel who will be dedicated to the receipting, processing and disbursing of funds received under this Agreement to be 15; and
6. WHEREAS, the Province of Québec has attached hereto a copy of its enabling statute authorizing its entry into the Agreement and its duty to abide by the obligations of the Agreement; and
7. WHEREAS, the Province of Québec declares its taxable fuels and the tax rates as-being:

Gasoline	\$.186/litre
Ethanol/Gasohol	\$.187/litre
Compressed Natural Gas	\$.044/litre
Diesel Motor Fuel	\$.166/litre
Liquid Propane Gaz	\$.111/litre

8. NOW, THEREFORE, in consideration of the mutual and reciprocal benefits to flow therefrom in accordance with the laws of this jurisdiction, the Minister of Revenue and Minister of Finance, the Minister of International Affairs, Immigration and Cultural Communities and the Minister for the Canadian intergovernmental Affairs acting pursuant to Order in Council number 155-95 asserted to 1 February 1995 and on behalf of the Province of Québec do hereby ratify the Agreement.
9. The Province of Québec selects an implementation date of January 1, 1996; and
10. IN TESTIMONY WHEREOF, the Province of Québec acting through its duly authorized officials, has caused this resolution to be adopted to make the Province- of Québec a member of and a party to the Agreement.

**The Minister of International
Affairs, Immigration and
Cultural Communities,**



BERNARD LANDRY

**The Minister of Revenue and
Minister of Finance,**



JEAN CAMPEAU

**The Minister for the Canadian
intergovernmental Affairs**



LOUISE BEAUDOIN



136 W. Orion Dr., D-9
Tempe, AZ 85283
602-839-4382 / 602-839-8821 FAX

June 9, 1995

Quebec Ministry of Revenue
Serge Bouchard
3800 Rue De Marly
Depot 526
Sainte-Foy, Quebec, Canada G1X 4A5

Dear Mr. Bouchard;

I am pleased to advise you of your membership date in the International Fuel Tax Agreement (IFTA) was May 17, 1995.

Your FY95/96 membership dues invoice will be sent to you within the next couple of weeks. If there are special forms required please forward them to our office.

I am enclosing a set of Jurisdiction Communication Lists for your information and a blank form for you to fill out and return. Please provide the information at your earliest convenience. Providing the information as the decisions are made rather than waiting until all the decisions are made will assist us in providing the correct contact persons within your state. We receive calls of inquiry from carriers and other jurisdictions on a regular basis. If we have the information as to who should be contacted regarding specific management responsibilities, we can make it easier on your staff as well as the persons making the inquiry.

You will now receive two sets of mailings. The IFTA commissioner will receive one and a second mailing will be sent to whoever is identified with an asterisk (*) on the communication list.

We have sent you information in the past regarding Technical Assistance Travel funds we have available pursuant to our cooperative agreement with FHWA. We can provide travel assistance in four (4) separate categories for one trip, one person not to exceed \$1,000.00 each. The categories are:

1. A senior executive of IFTA to travel and meet with the senior executives of a new member state or a senior executive of the new member state to travel and meet with the IFTA, Inc. staff or another IFTA implemented member state.
2. A program manager from an IFTA implemented member state to travel and meet with the program manager and staff of a new member state or the program manager of the new member state to travel to and meet with the program manager and staff of an implemented member state;

3. A data processing manager from an IFTA implemented member state to travel and meet with the data processing manager and staff of a new member state or the data processing manager of the new member state to travel to and meet with the data processing manager and staff of an implemented member state; and
4. An audit program manager from an IFTA implemented members state to travel and meet with the audit program manager and staff of a new member state or the audit program manager of the new member state to travel to and meet with the audit program manager and staff of an implemented member state.

Experience has shown that a new jurisdiction receives more benefit from having persons traveling into their state and meeting with several staff members of the new state rather than having one person from the new state traveling to another state.

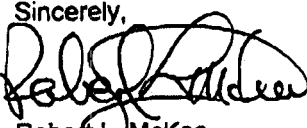
The travel will be at the traveler's or the traveler's state expense, to be reimbursed by IFTA, Inc. based upon the U.S. Government Travel Regulations in effect at the time of travel. Travel is to be met using the most economical form of transportation available.

Travel will require that requests be made to and approved by IFTA, Inc. All requests will be handled in the most efficient manner available. Because travel from the IFTA member states will be on a volunteer basis scheduling flexibility will be necessary. Once the travel schedule has been established, travel arrangements will become the responsibility of the traveler.

When making a request for scheduling a trip and air travel is necessary, please consider the following:

- Saturday night stays;
- 14 day advance ticket purchases; and
- limited or no refund tickets.

A copy of the IFTA, Inc. Travel Request and Authorization form is enclosed for your convenience. Copies may be made to use for more than one request. For additional information regarding this travel please call me.

Sincerely,

Robert L. McKee
Executive Director

RLM:tt