



MTC Uniformity Committee Meeting Minutes

Meeting of April 30, 2024

Draft for Approval by the Committee

I. Welcome and Introductions

Laurie McElhatton (California), chair of the committee welcomed everyone on behalf of the MTC and her vice chair, Phil Skinner (Idaho), and had those present and states and others who wished to introduce themselves to do so. (See list of attendees below.) She noted that she would be giving an overview of the uniformity process and that the meeting would be using informal polling throughout. To start off, she asked attendees to respond to an informal poll as to their role—government or private sector/public representatives. Of those responding, 86% were government employees.

II. Initial Public Comment

There were no initial public comments.

III. Approval of the Minutes

The minutes of the November 14, 2023 meeting were approved without objection. See those minutes here: [Uniformity Committee Minutes – Nov. 14, 2023](#)

IV. Economic Review/Outlook

Scott Pattison, Deputy Executive Director of the MTC, gave a report on the national economic outlook and some of the issues that states may be facing. See a copy of that report here: [Economic Review and Overlook Report](#)

Participants were also asked to respond to an informal poll as to which of certain issues they considered important. Of those 69 responding the following percentages responded that these issues were important:

- Expiration of TCJA provisions – 80%
- Growing use of digital ad taxes globally – 77%
- Potential need for the federal government to increase revenues – 65%
- OECD Pillar 2 minimum tax proposal – 62%

V. Overview of Uniformity Projects

Chair McElhatton and Phil Skinner (Idaho), Vice Chair, asked attendees to respond to an informal poll asking how often or regularly they have attended Uniformity Committee meetings. Of those responding:

- 22% said this was their first meeting,
- 31% said they had been to a few recent meetings,
- 40% said they had been coming to committee meetings for several years, and
- 6% said they had been to at least 50 committee meetings.

McElhatton then gave an overview of the committee’s process. See that overview here: [Committee Process](#).

McElhatton noted that the purpose of the committee is to work on state tax issues affecting multistate activities or income, and that its goal is the development of more uniform or compatible state tax laws. She noted that there is information on current and past projects on the MTC website on the Uniformity tab. She also noted that the committee generally forms smaller work groups to study and discuss the issues. Those work groups provide updates to the committee which will review the proposals or recommendations from the work groups and give feedback or have further discussion.

McElhatton also noted that the work group process is fairly informal and this is to allow for discussion and input, including input from the public. During these discussions, all participants are assumed to be speaking for themselves from their perspective and experience, unless they say otherwise. This process becomes more formal as any proposed models or other recommendations move through the process.

McElhatton reminded the committee that we are in the fairly early stages of some of the big projects and this part of that process is also about information sharing and education. She gave a brief description of the three major projects and thanked those who are participating for their work. She also noted that MTC staff are always working on better ways to capture the work being done on the MTC website.

McElhatton noted that we welcome input on whether we’re spending time on the right things and then conducted an informal poll as to the progress being made on the three projects, which those responding ranked as follows:

State Taxation of Partnerships:

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| Too much research and study (moving too slow) | 15% |
| Not enough research and study (moving too fast) | 6% |
| Good balance generally | 79% |

Model Receipts Sourcing Regulation Review:

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| Too much research and study (moving too slow) | 29% |
| Not enough research and study (moving too fast) | 5% |
| Good balance generally | 65% |

Sales Tax on Digital Products:

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| Too much research and study (moving too slow) | 31% |
| Not enough research and study (moving too fast) | 10% |
| Good balance generally | 59% |

VI. Project Report – Receipts Sourcing Regulation Review

Katie Frank (California), work group chair, and Brian Hamer, MTC gave a status report on the work group established by the committee to review MTC model receipts sourcing regulations and propose any changes. See that report here: [Regulation Review Status Report](#).

The status report focused on the discussions of the work group and a separate study group to consider changes to model industry regulations for ground transportation, including trucking companies, and the pros and cons of the mileage versus a pick-ups and deliveries approach as well as the public input that the work group has received.

VII. Project Report – State Taxation of Partnerships

Laurie McElhatton, work group chair; David Merrien (Montana), work group vice chair, and MTC staff—Helen Hecht, Chris Barber, and Jenn Stosberg—gave a status report on the work group established by the committee to study the taxation of partnerships, including the sourcing of partnership income. See that report here: [Partnership Project Status Report](#).

The status report focused on the findings of research done by MTC staff on the extent to which states address the sourcing of income in complex tiered partnership structures. It also covered the recent work group discussions of special allocations and their potential effects on state sourcing, along with the need for anti-abuse rules. Finally it summarized the status of federal centralized partnership audits.

During the course of the presentation there were informal polls to gauge participants' understanding or views on some of the substantive issues. At the end of the presentation, there was a brief discussion of the process generally and the need for the research and work being done. MTC staff also mentioned that the commission is planning to do a training event for states in early 2025.

VIII. State Roundtable

States in attendance gave brief reports on items of interest and developments in their states.

IX. Project Report – Sales Taxation of Digital Products

Tim Jennrich (Washington), work group chair; Mia Strong (Louisiana), work group vice chair, and MTC staff—Nancy Prosser, Lila Disque, Jonathan White, and Helen Hecht—gave a status report on the work group established by the committee to study and produce a white paper on sales taxation of digital products. See that status report here: [Digital Products Status Report](#).

During the course of the status report—there were informal polls to gauge participants views on how the project was progressing and what issues should be addressed. The MTC staff also asked members to give feedback on:

- Certain proposed principles that might guide the states in considering taxation of digital goods,
- Working with other organizations such as Streamlined, Federation of Tax Administrators, and the National Conference of State Legislatures,

- The test version of the project webpage—which can be accessed through the current web page,
- The matrix showing the different ways in which states tax digital products,
- Research on the Internet Tax Freedom Act and bundling, and
- Other related state and international developments.

X. New Business

Michele Borens, Eversheds Sutherland, asked the committee to consider a standard uniform statement or document that marketplace sellers and marketplace providers might use to demonstrate to states that the tax was properly charged as agreed upon between the parties so that there is no confusion or dual taxation of transactions. There was no action taken on the matter but the committee invited Borens to follow up with a written proposal to MTC staff for review and further consideration by the committee.

XI. Wrap Up and Adjourn

The committee adjourned without objection.

MTC Uniformity Committee Meeting – April 30, 2024 - List of Attendees – Remote and In-Person

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| Chasity Alamo | Connecticut Department of Revenue |
| Phillip Ashley | Texas Comptroller of Public Accounts |
| William Barber | Multistate Tax Commission |
| Catalina Baron | Eversheds Sutherland |
| April Begordis | Minnesota |
| Matthew Benson | |
| Victoria Berman | Connecticut Department of Revenue Services |
| Ted Bernert | |
| Paul Blascovich | Pennsylvania Department of Revenue |
| Deborah Bierbaum | Multistate Associates |
| Kelly M VandenBranden | Wisconsin |
| Krystal Bolton | Louisiana Department of Revenue |
| Michele Borens | Eversheds Sutherland |
| Angelique Boyd | Louisiana Department of Revenue |
| Shannon Brandt | Texas Comptroller of Public Accounts |
| Mike Branton | New Jersey |
| Peter Breen | New Mexico Taxation & Revenue Department |
| Dave Burleigh | Montana Department of Revenue |
| Tommy Burns | Arkansas |
| Kelly Burke | Washington Department of Revenue |
| Greg Busmann | Idaho State Tax Commission |
| Mark Chaiken | New Mexico Taxation and Revenue Department |
| Colleen Chipman | New Jersey |
| Christopher Clemons | |
| Derrick Coleman | Alabama Department |
| Holly Coon | Multistate Tax Commission |
| Richard Cram | Multistate Tax Commission |
| Daniel D'Alessandro | Maine Revenue Services, Office of Tax Policy |
| Brian D'Angelo | Kansas Department of Revenue |
| Matthew Danielson | North Dakota Tax Commissioner |
| Lee Davis | |
| Erica Dechant | State of Kansas-Department of Revenue |
| Cassie Diemert | Minnesota Department of Revenue |
| Charles Dendy | |
| Michelle Desmarteau-Shump | Kansas Department of Revenue |
| Nirmail Dhaliwal | District of Columbia |
| Lila Disque | Multistate Tax Commission |
| Stephanie Do | Council On State Taxation |
| Nikki Dobay | Greenberg Traurig LLP |

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| Latonia Dooley | Kentucky |
| James Douglas | Minnesota |
| Brandi Drake | Charter |
| Jessie Eisenmenger | Amazon |
| Michael Fatale | Massachusetts Dept. of Revenue |
| Cathy Felix | Multistate Tax Commission |
| Elizabeth Field | Oklahoma Tax Commission |
| Brian Fliflet | Illinois Department of Revenue |
| Bruce Fort | Multistate Tax Commission |
| Will Fox | Deloitte |
| Katie Frank | California FTB |
| Sherre Franklin | New Mexico Taxation and Revenue |
| Cindy Frenchers | Kansas Dept of Revenue |
| Cordelia Friedman | New Mexico Taxation and Revenue Department |
| Jeff Friedman | Eversheds Sutherland LLP |
| Veronica Galewaler | New Mexico |
| Kelsey Gallacher | Utah State Tax Commission |
| Vicki Gardino | Alabama Department of Revenue |
| Felicia Gillis | Arizona Department of Revenue |
| Jonh Grochala | New Jersey |
| Jenelle Gonzales-Wessels | New Mexico Taxation and Revenue Department |
| Kristi Gutierrez | Kansas Department of Revenue |
| Trevor Haas | Kansas Department of Revenue |
| Jonathan Hague | McDermott Will & Emery |
| Michael Hale | Kansas Department of Revenue |
| Frank Hales | Utah State Tax Commission |
| Christina Hall | Alabama Department of Revenue |
| Brian Hamer | Multistate Tax Commission |
| Leonore Heavey | Council on State Taxation |
| Helen Hecht | Multistate Tax Commission |
| Jordan Heller | Kansas Department of Revenue |
| Eileen Henderson | State of Arkansas |
| Amber Herman | Wisconsin |
| Angie Hillas | Utah State Tax Commission |
| Nathan Hoepfner | Kansas Department of Revenue |
| Dawn Hornung | State of New Jersey Division of Taxation |
| Phil Horwitz | Moss Adams |
| Debra Houck | Pennsylvania Department of Revenue |
| Alison Jares | South Dakota Department of Revenue |
| Tim Jennrich | Washington Department of Revenue |

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| Adam Johnson | Legislative Research Commission |
| Craig Johnson | Streamlined Sales Tax Governing Board |
| Hal Jones | Tennessee Department of Revenue |
| Mat Kantor | Fast Enterprises |
| Bryan Kelly | Washington Dept of Revenue |
| Michael Kemp | Minnesota |
| Kurt Konek | Iowa |
| Robert Kindred | District of Columbia Office of Tax & Revenue |
| Maria Koklanaris | Law360 |
| Olga Kourdova | Charter Communications |
| Cynthia LaBarge | Minnesota Revenue |
| Ray Langenberg | Texas Comptroller of Public Accounts |
| Amy Langille | Deloitte |
| Matt Largent | Washington Department of Revenue |
| Donald Lazo | Missouri Department of Revenue |
| Katie Lolley | Oregon Department of Revenue |
| Michelle Lombardi | Utah Attorney General's Office |
| Elisa Magnuson | Idaho State Tax Commission |
| Chelsea Marmor | Eversheds Sutherland |
| Angela Matelski | Michigan Department of Treasury, Tax Policy |
| Greg Matson | Multistate Tax Commission |
| Jane McCurdy | Pennsylvania |
| Laurie McElhatton | California Franchise Tax Board |
| Ashley McGhee | North Carolina Department of Revenue |
| Julio Mendoza-Quiroz | |
| David Merrien | Montana Department of Revenue |
| Michael Mertens | Iowa |
| Carolyn Miller | Pennsylvania |
| Lori Miller | Missouri Department of Revenue |
| David Mitle | New Mexico Taxation and Revenue Department |
| Tracey Mueller | Wisconsin |
| Kathy Mui | Colorado Department of Revenue |
| Pria Nair | Council On State Taxation |
| Valerie Newson | Utah State Tax Commission |
| Victoria Nichols | Kentucky Department of Revenue |
| Fred Nicely | Council On State Taxation |
| Angie O'Leary | Ryan, LLC |
| Brian Oliner | Federation of Tax Administrators |
| Amber Ortiz | Idaho State Tax Commission |
| Sarah Pai | Texas Comptroller of Public Accounts |

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| Manisha Patel | Arizona Department of Revenue |
| Noah Patterson | Colorado Attorney General's Office |
| Scott Pattison | Multistate Tax Commission |
| Sarah Roberts | State of Colorado |
| Josh Pens | Colorado Department of Revenue |
| Matthew Peyerl | North Dakota Office of State Tax Commissioner |
| Nancy Prosser | Multistate Tax Commission |
| Scott Reed | Kansas Department of Revenue |
| Brendon Reese | Colorado Department of Revenue |
| Nicholas Reich | Tennessee Department of Revenue |
| Will Rice | Fast Enterprises |
| Caleb Rimmer | |
| Sarah Roberts | Colorado |
| Shelley Robinson | Utah State Tax Commission |
| Joseph Royston | Oregon Department of Revenue |
| Anna Marin Russell | Ohio Department of Taxation |
| Timothy Sanders | Alabama Department of Revenue |
| David Sawyer | EY US LLP |
| Breen Schiller | EY US LLP |
| Marie Schuble | Oklahoma Tax Commission |
| Miranda Scroggins | Louisiana Department of Revenue |
| Tom Shaner | Idaho State Tax Commission |
| Larry Shinder | Multistate Tax Commission |
| Kristen Shogren | Minnesota Department of Revenue |
| Jeff Silver | Multistate Tax Commission |
| Kasey Skidmore | Kansas Department of Revenue |
| Phil Skinner | Idaho Office of Attorney General |
| Tiana Slaney | Iowa Department of Revenue |
| Brian Smith | Avalara |
| Kathy Smith | South Dakota Dept of Revenue |
| Andrew Soubel | CCH |
| Amy Stohlmeyer | Iowa Department of Revenue |
| Mia Strong | Louisiana |
| Jennifer Stosberg | Multistate Tax Commission |
| Jeanine Theriot | Louisiana |
| Bridgette Thomas | Mississippi Department of Revenue |
| Sal Tomaselli | Missouri Department of Revenue |
| Richard Truman | Maine |
| Rebecca Turner | Amazon |
| John Valentine | Utah State Tax Commission |

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| Charla Wagner | Kansas Department of Revenue |
| Timothy Wagner | West Virginia State Tax Division |
| Mark Wainwright | Utah AG's Office |
| Donnita Wald | New Mexico Taxation & Revenue Dept |
| Zach Waldmeier | Iowa Department of Revenue |
| Joseph Wasicak | Wisconsin Department of Revenue |
| John Weiser | Minnesota Revenue |
| Kathryn White | |
| Jonathan White | Multistate Tax Commission |
| Ted Wiatr | Colorado Department of Revenue |
| Jesse Williams | Arkansas |
| Michael Williams | Alaska Dept. of Revenue |
| Paul Williams | Law360 |
| Timothy Williams | New Mexico Taxation & Revenue Department |
| Steve Yang | Multistate Tax Commission |
| Aaron Yost | Idaho State Tax Commission |