



MULTISTATE TAX COMMISSION

**Minutes of the Annual Business Meeting of  
the Multistate Tax Commission**

Omni Austin  
700 San Jacinto  
Austin

**I. Roll Call of the States**

The Chair, Vernon Barnett (Alabama), called the Commission's annual business meeting to order at 2:12 p.m. in Austin, Texas. A roll call of states present was taken and Scott Pattison, deputy executive director, announced that a quorum was in attendance. Listed below are the attendees (\*virtual or telephone):

Alabama	Vernon Barnett*, David Avery, Cameran Clark, Derrick Coleman, Vicki Gardino, Christina Hall, Matt Tidwell, Lee Ann Rouse
Alaska	Michael Williams
Arizona	Felicia Gillis*
Arkansas	Scott Fryer, Rob Allen, Deanna Munds-Smith, Lisa Ables, Kevin Christian, Keith Linder, Brad Young
AT&T	Azra Siddiqi
Avalara	Brian Smith
Baker Botts L.L.P.	Alison Andrews
Bloomberg Tax	Michael Bologna
California	Katie Frank*, Laurie McElhatton*
Colorado	Esther van Mourik, Josh Pens, Deborah Van Wyke, Kathy Mui*, Anne Mangiardi, Brendon Reese
COST	Stephanie Do*
District of Columbia	Akwilina Perry, Sherri Weithers, Chanda Chadwick, Drew Shirk, Swamidoss John, Pat Ruffin*, William Bowie*, Robert Kindred, Keith Richardson
FTA	Sharonne Bonardi
Georgia	Laurie Owens*, Rondenet Mwangi
Idaho	Tom Shaner*, Phil Skinner, Aaron Yost
Kansas	Michael Hale
Kentucky	Victoria Nichols*
Kutchins, Robbins & Diamond	Bill Burkett*
Law360	Paul Williams, Michael Nunes*
Louisiana	Krystal Bolton*, Casey Fontenot, Kevin Richard, Miranda

	Scroggins, Luke Morris
Michigan	Angela Matelski
Minnesota	Jeremy Eiden, Cassie Diemert*, John Weiser*
Missouri	Donald Lazo, Bridgette Thomas*, Sal Tomaselli
MultiState Associates	Deborah Bierbaum
Multistate Tax Commission	Brian Hamer, Scott Pattison, Steve Yang, William Barber, Richard Cram, Cathy Felix, Bruce Fort, Helen Hecht, Nancy Prosser, Jeff Silver, Jenn Stosberg, Jonathan White, Holly Coon, Larry Shinder, Greg Matson, Bill Six*, Lila Disque*
Nebraska	Karla Koehler*, Amanda Karr
New Jersey	John Ficara*
New Mexico	Breann Morris*, Claudette ?*, Sherre Franklin*, Stephanie Schardin Clarke*, Mark Chaiken
North Carolina	Ashley McGhee*
North Dakota	Charles Dendy*, Matthew Peyerl
Oregon	Katie Lolley, Michael Lucas, Marilyn Harbur, Joseph Royston
Pennsylvania	Jonathan May
South Dakota	Ali Schaeffbauer, Joe Thronson
Streamlined Sales Tax Governing Board	Christie Comanita, Craig Johnson
Texas	Alyssa Mangold, Joseph Scanio (?), Nicholas Souza, Scott Patterson, Herman Mason, Melissa Schulz, Lara Abi Habib, Ray Langenberg, Phillip Ashley, Shannon Brandt, Jenny Burleson
Utah	Frank Hales
Vermont	Kelly Bain*
Walmart Inc.	Jesse Hereford
Washington	Matthew Largent, Gil Brewer, Bryan Kelly
West Virginia	Emily Cramer*
Wolters Kluwer	Andrew Soubel*
Yeshiva University’s Benjamin N. Cardozo School of Law	Edward Zelinsky
Yetter Consulting Services/Sales Tax Institute	Diane Yetter

**II. Initial Public Comment Period and Other Communications**

There was no public comment.

**III. Approval of Minutes of the Annual Business Meeting Held on Aug 4, 2022**

Keith Richards (District of Columbia) moved to approve the minutes of the August 4, 2022, meeting. The motion passed by unanimous voice vote.

July 26, 2023

#### **IV. Report of the Treasurer**

Phillip Ashley (Texas) said it was a pleasure to have the Commission meet in his home state this year. He noted the budget was approved in April and is now being presented for full ratification. It covers the MTC's fee structure and how they are calculated. He noted marginal increases for FY24 as a result of inflation are in line with prior projections. The proposed expenditures reflect a continuation of current expenses. Built into the budget is a 5% health insurance increase, which is based on historical increases, as well as a 4% overall salary increase for Commission staff. No new positions are currently being requested.

Stephanie Schardin Clarke (New Mexico) moved to approve the FY 2024 budget. The motion passed by unanimous voice vote.

#### **V. Report of the Executive Director**

Greg Matson, executive director of the MTC, highlighted MTC staff and program accomplishments contained in his written annual report. He emphasized the successes of the national nexus program and the joint audit program. He noted the successful work of the legal division is reflected in the activities of various committees, such as Uniformity and Litigation, as well as general operations. He looks forward to the continued success of the Commission.

#### **VI. Reports of the Executive Committee and Other Committees**

##### **A. Committee Reports**

##### **1. Executive Committee**

Scott Pattison, deputy executive director, reported that the Executive Committee met 4 times – once virtually. Notably, they approved an amendment to the equipment reserve fund that broadened what could be paid for, and they dissolved the SITAS Committee. He reported that the Executive Committee met twice in person and once virtually. These meetings are documented in the written report and the minutes of the meetings.

##### **2. Audit Committee**

Frank Hales (Utah), chair, reported that the Committee met three times during the fiscal year. He noted the committee appreciates the MTC Legal division's presentation during each meeting regarding ongoing litigation. At their last meeting, the committee proposed substantial assessments on partially completed income tax audits, and the sales tax audit program also had proposed assessments.

### **3. Litigation Committee**

Ray Langenberg (Texas), chair, said the Litigation Committee met three times during the fiscal year. He praised the work of Commission staff attorneys Brian Hamer and Jennifer Stosberg for planning and coordinating the recent sessions.

### **4. Nexus Committee**

Bryan Kelly (Washington), chair, noted that the committee met regularly over the course of the year. They have seen growth in the voluntary disclosure project, with 391 executed agreements coming in. The IRS's voluntary disclosure program along with other topics have been covered and discussed during the meetings.

### **5. Report of the Strategic Planning Committee**

John Ficara (New Jersey), chair, delivered the report. The primary project during FY23 was to finalize the Mission Vision and Values based on a survey sent out to the member states. Minor changes were made to the "Visions" statement, which will be presented at the executive committee meeting. The engagement report continues to show an increase, and the committee agreed to embark on a new project, which is to improve the clarity and organization of the Public Participation Policy (PPP).

### **6. Report of the Uniformity Committee**

Chair Maria Sanders (Missouri) left public service so Laurie McElhatton (California) has become Chair and Phil Skinner (Idaho) is vice chair. Ms. McElhatton presented the report. The Uniformity Committee had participants from 33 states this year and conducted three major projects: state taxation of partnerships; state sales and use taxation of digital goods; and a review of the MTC's model receipts sourcing regulations.

## **B. Commission Action on Executive and Other Committee Reports**

Phil Skinner (Idaho) moved for approval of the Executive Committee's report and other committee reports presented, as well as ratification of all actions of the Executive Committee during FY 2023. The motion passed by unanimous voice vote.

## **VII. Unfinished Business**

There was no unfinished business to be considered at this meeting.

## **VIII. New Business**

There was no new business.

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**IX. Report of the Resolutions Committee**

Brendan Reese (Colorado), chair, presented one substantive resolution, and seven honorary resolutions.

*Joint Resolution Supporting State Efforts to Promote Uniformity in the Taxation of Digital Products (approved by the SST Executive Committee 7/21/23).* Mr. Reese moved to approve the resolution, and the motion was approved by unanimous voice vote.

The following honorary resolutions were presented:

*2023A - Appreciation of the Texas Comptroller of Public Accounts Host of the 2023 Annual Meeting*

*2023B - In Recognition of Frank Hales, Chair of the Audit Committee and Michael Williams, Vice Chair of the Audit Committee*

*2023C - In Recognition of Dee Wald, Former Chair of the Litigation Committee; Ray Langenberg, Chair of the Litigation Committee; and Aishah Hashmi, Vice Chair of the Litigation Committee*

*2023D - In Recognition of Bryan Kelly, Chair of the Nexus Committee and Robert Kindred, Vice Chair of the Nexus Committee*

*2023E - In Recognition of Maria Sanders, Former Chair of the Uniformity Committee; Laurie McElhatton, Chair of the Uniformity Committee; and Phil Skinner, Vice Chair of the Uniformity Committee*

*2023F - In Recognition of John Ficara, Chair of the Strategic Planning Committee*

*2023G - In Recognition of Krystal Bolton, Former State Intercompany Transactions Advisory Service Committee Chair*

Keith Richards (District of Columbia) moved for approval of all honorary resolutions, which motion was approved by unanimous voice vote.

**X. Report of the Nominating Committee**

Mr. Matson thanked those on the Committee for their service and presented the report of the Nominating Committee, including the slate of nominees to fill the officer and at-large positions on the Executive Committee for 2023-2024:

Chair – Stephanie Schardin Clarke, Secretary, New Mexico Taxation and Revenue

Vice Chair – Mark Ferrandino, Executive Director, Colorado Department of Revenue

Treasurer – Glenn Hegar Texas Comptroller of Public Accounts

Other Members of the Executive Committee:

Charlie Collins Deputy Director and Commissioner of Revenue, Arkansas  
Department of Finance and Administration  
Betsy Imholt Director, Oregon Department of Revenue  
Jeff McCray Chairman, Idaho State Tax Commission  
Drew Shirk Director, Washington Department of Revenue

There were no nominations from the floor.

**XI. Election of Officers and Executive Committee**

Mark Chaiken (New Mexico) moved to accept the slate of nominees presented in the Nominating Committee report, and the motion was approved by unanimous voice vote.

**XII. Report of the Chair**

Vernon Barnett (Alabama) said it had been an honor to serve the organization. He thanked everyone in attendance for their service and looks forward to attending MTC meetings in the future. Mr. Matson presented Mr. Barnett with a plaque celebrating his 2 years of service as chair in very challenging (remote) times.

**XIII. Comments by Chair-Elect**

Ms. Schardin Clarke, the chair-elect, stated she is honored to be elected and looks forward to bringing her passion for tax administration to the MTC. She thanked those in attendance for trusting her to take on the role.

**XIV. Adjournment**

The Commission adjourned at 3:08 p.m. by unanimous consent.