



MULTISTATE TAX COMMISSION

Minutes of the Executive Committee Meeting
Thursday, August 1, 2024, 8:30 a.m. Mountain Time
Denver, Colorado

I. Call to Order and Attendance

Dee Wald (New Mexico), the Chair's designated alternate, called the meeting to order at 8:36 am. Scott Pattison, deputy executive director, confirmed the presence of a quorum. The following people were in attendance (*virtual or telephone):

Vicki Gardino, Christina Hall, Timothy Sanders, Matt Tidwell	Alabama
Michael Williams	Alaska
Brandon Spanos	Arkansas
Michael Bologna	Bloomberg Tax
Katie Frank*, Laurie McElhatton*	California
Olga Kourdova	Charter Communications
Kevin Amirehsani	Colorado
Stephanie Do*	Council on State Taxation
Jeff Friedman*	Eversheds Sutherland
William Rice, John Vecchiarelli	FAST Enterprises
Nikki Dobay*	Greenberg Traurig
Aaron Yost	Idaho
Paul Williams	Law360
Miranda Scroggins, Mia Strong, Krystal Bolton*	Louisiana
Jan Craig*, Bridgette Thomas*	Mississippi
Donald Lazo, Sal Tomaselli, Wayne Wallingford	Missouri
Chris Barber, Holly Coon, Lila Disque, Brian Hamer, Helen Hecht, Greg Matson, Scott Pattison, Nancy Prosser, Larry Shinder, Jennifer Stosberg, Jonathan White, Regan Mahoney*	Multistate Tax Commission
Mark Chaiken, George Stephan	New Mexico
Matt Peyerl*	North Dakota
Jane McCurdy*	Pennsylvania
Neena Savage*, Bethany Whitmarsh*	Rhode Island

Craig Johnson	Streamlined Sales Tax Governing Board
Bruce Johnson	Tax Cloud
Yangyang Geng, Jeff Silver, Shannon Brandt, Ray Langenberg, Phillip Ashley*	Texas
Bryan Kelly, Drew Shirk, Monica Townsend, Tim Jennrich*	Washington
Andrew Soubel*	Wolters Kluwer

II. Initial Public Comment Period

There was no public comment.

III. Approval of Minutes of the Executive Committee Meeting Held on May 2, 2024

Keith Richardson (District of Columbia) moved for approval of the minutes as written. The motion passed by unanimous voice vote.

IV. Report of the Chair

There was no report.

V. Report of the Treasurer

Philip Ashley (Texas) provided a brief, oral update in place of a written report. All financials were tracking as he would expect. The MTC finance and administration officer, Bill Six, retired and his replacement is in transition mode. There was a delay in obtaining a formal report since the MTC has also moved to an outside accounting service and new bookkeeping software. A written report will be finalized and circulated likely in August and then will be put on the agenda for approval at the fall meeting in Santa Fe, New Mexico.

VI. Other Reports

A. Updates to Committee Charters

There were no updates to committee charters.

B. Uniformity Committee Project Reports

Laurie McElhatton (California), chair of the Uniformity Committee, said the Uniformity Committee has been very busy with three long-term projects. Since they're larger in scope and long-term projects, the goal is to make sure the states are consistently getting the value they need and are still on board with the direction and process. The individual project chairs then gave a brief update on their activities.

1. *State Taxation of Partnerships Project*: Ms. McElhatton reported that in the last year, the work group began studying the sourcing of partnership income in complex, tiered partnership structures. Staff did a comprehensive survey of state rules on this issue and published a summary of that research and has been receiving feedback from individual states. Staff also prepared an overview of partnership “special allocations” and will be considering the effect these allocations of income may have on the sourcing of that income. In the coming year, she expects that the work group will prepare a white paper and make recommendations to states on how to address these complex sourcing issues.
2. *Sales Tax on Digital Products Project*: Mia Strong, Vice Chair of the project, reported that in the coming year she expects that the work group will continue its research and discussion of issues outlined, and will begin formulating summaries and recommendations. They will also continue working with other groups including FTA, Streamlined, and the National Council of State Legislatures.
3. *Model Receipts Sourcing Regulation Review Project*: The work group is chaired by Katie Frank (California) and has been meeting monthly. In the past year, the group focused on special industry rules for trucking and airlines. It formed a study group to consider how trucking companies and other product delivery service providers source receipts—whether using the mileage rules as set out generally in the MTC special industry regulations, or by some combination of pick-ups and/or deliveries—and whether these methods are working. At its recent meeting, the group voted *not* to continue with the project reviewing trucking rules. Ms. Frank said the group plans to move forward on topics other than trucking, including airline and other sourcing rules.

Ms. Wald expressed her gratitude to all the work group chairs for the work they are doing considering these difficult issues. She also expressed appreciation for the taxpayers who contribute their opinions to the projects.

C. Other items from the executive director, committees, and programs not covered in annual reports to the Commission (if any)

Greg Matson, executive director, asked the Committee to recognize Scott Pattison for his excellent work for the Commission over the past four years as he departs in a couple of weeks to take on a new role with the Federation of Tax Administrators. Mr. Matson also took the opportunity to thank the support and administrative staff who work, often behind the scenes, to make these meetings go smoothly.

Ms. Wald wished Mr. Pattison good luck on his new adventure. Mr. Pattison expressed his gratitude for his experience working at the MTC.

VII. Uniformity

There were no Uniformity projects for action and no other Uniformity matters.

VIII. Upcoming Meetings and Events

Mr. Matson stated that the fall meetings will take place in Santa Fe, New Mexico, November 18-21, 2024. The Spring Committee Meetings are scheduled for April 28-May 1, 2025, in Spokane, Washington.

IX. Adjournment

Upon motion of Frank Hales (Utah), and with no objections being raised, the meeting adjourned at 8:58 a.m. Mountain Time.