

Dear State Members of the Uniformity Committee:

As you may know, the MTC Work Group working on the Sales Taxation of Digital Products has been analyzing bundled transactions that include digital products and discussing how the bundling rules that states use may be affected by inclusion of different types of digital products.

For that purpose, we are asking for state volunteers to work through an exercise applying the Streamlined bundling rules to specific examples. Then, we would conduct a study group discussion of the results of that exercise and report back to the project work group by the work group's January 9, 2025 meeting.

Take a look at the exercise attached, along with a summary of the Streamlined bundling rules, and let us know if you would be willing to participate by working through the exercise and being part of the study group discussion. If you are willing, please respond to Helen Hecht (hhecht@mtc.gov) by email and let her know and we will keep a list of participants so that if anyone has questions, we can share any responses or other information to all those working on the exercise.

Thank you for your help and for all that you do,

Mia Strong (Louisiana), Work Group Vice Chair