



MTC Uniformity Committee

Minutes of the Meeting – Denver, Colorado July 30, 2024 (DRAFT)

I. Welcome, Introductions, Initial Public Comment & Opening Remarks of the Chair

Chair Laurie McElhatton (California) – welcomed the committee members and members of the public on behalf of the Commission and the Vice Chair, Phil Skinner (Idaho). She then asked whether there was any initial public comment. There was none.

Laurie then gave some initial comments on the committee’s process noting that the committee is open to all states who wish to participate. And while the committee often operates somewhat informally, when any formal action is needed, that action will generally take the form of a motion by a state participant and then a vote of the states here and online. On minor matters the motion may be deemed to pass without objection.

But ordinarily, when we’re just having discussion, the assumption is that the speaker is not speaking officially on behalf of their state, or if it’s a member of the public, on behalf of their employer or client—unless they say otherwise. We want participants and members of the public to feel free to share their experiences or ask questions without worrying that what they say will be treated as some type of official statement on behalf of their state or their employer.

II. Annual Approval of Committee Charter & Approval of the Minutes of the Meeting of April 30, 2024.

The committee charter and the minutes of the April 30, 2024 meeting were both approved without objection.

III. Presentation – Making the Most of Meetings

Ray Langenberg (Texas and Chair of the MTC Litigation Committee) gave a brief presentation on making the most of meetings. [[SEE PRESENTATION](#)]

IV. TCJA and State Taxes

Bruce Fort, MTC, gave a presentation on the important aspects of the federal Tax Cuts and Jobs Act, and what states should know about how the TCJA altered the determination of domestic taxable income. [[SEE PRESENTATION AND ARTICLE](#)]

V. Digital Products - Panel and Report

[[SEE PRESENTATION](#) AND [OUTLINE](#) AND [PROJECT PAGE](#)]

The work group studying sales tax on digital products had a panel discussion between the MTC, the Federation of Tax Administrators, and the Streamlined group about how these

groups are working together on issues affecting the application of tax to digital products. They also noted that MTC staff and others are attending meetings of the National Conference of State Legislatures which is also studying related issues.

After the panel discussion, the work group chair, Tim Jennrich (Washington), and vice chair, Mia Strong (Louisiana), along with MTC staff—Nancy Prosser, Jonathan White, and Helen Hecht, gave a report on the proposed outline of the section of the white paper on the issue of bundling. There was a brief discussion of the issues to be covered in this outline and a suggestion that it also cover non-fungible tokens and similar items. There was no objection from the committee to proceed with drafting this section of the white paper.

VI. State Roundtable

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

VII. Partnership Project Report

[[SEE PRESENTATION](#) AND [PROJECT PAGE](#)]

The work group chair, Laurie McElhatton (California) began the work group report noting that the group continues to build on the past research and discussion. She then turned it over to MTC staff—Chris Barber, Jenn Stosberg, and Helen Hecht to talk about the work they are doing in identifying issues with the approach to sourcing income in complex partnership structures and especially the use of “blended apportionment” where factors of the partnership are included in the apportionment formula of the partners.

VIII. Sourcing Regulations Review Project Report

[[SEE STAFF MEMO](#) AND [DRAFT](#) AND [PROJECT PAGE](#)]

The work group chair, Katie Frank (California) and MTC staff—Brian Hamer, Jonathan White, and Helen Hecht provided a report of the activities of the work group which has been focusing on the issue of how to source receipts from ground transportation and the MTC’s special industry regulation for trucking companies, which use mileage to source receipts from those transportation services.

The group had approved having staff draft an alternative model for sourcing those receipts to the location of delivery, which some believed is more consistent with the MTC model for market-based sourcing. A draft of that alternative model has been discussed by the work group and members of the public including representatives of industry, have submitted comments opposing the alternative model rule. So the work group asked that the committee provide direction.

There was discussion by both the members of the committee and the public as to whether the alternative delivery model was necessary or should be put forward to the states when most states currently use the mileage rule. There were views expressed on both sides. After this discussion, Michael Fatale (Massachusetts) made a motion that:

“The committee direct the work group to finish the draft alternative rule following the delivery approach and bring it back as a recommendation to the committee for

consideration at its November meeting while, at the same time, maintaining the existing special industry rule for trucking.”

Chair McElhatton asked staff to proceed to take a vote. There was a question about how the vote would be counted. Nancy Prosser, MTC general counsel, noted that under the committee charter, the following rules apply:

Official committee, standing subcommittee, or work group decisions are made by motion, with no need for a second. Motions may be offered by any member. A member may indicate that they are not eligible to vote on a motion, or the chair has the option to determine who is eligible, including members of the public who are official members of a work group, when, for example, the matter does not affect that particular state or public member. Each state is entitled to a single vote and members from that state may indicate who will vote for that state. Eligible voters may vote yes, no, or abstain. A motion passes when a majority of eligible voters vote in favor. For example, assume 15 people are present and eligible to vote. A vote of 8 yes, 3 abstain, and 4 no means the motion passes. A vote of 7 yes, 4 abstain, and 4 no means the motion does not pass. No voting by proxy is allowed.

Staff proceeded to take the vote. The result was:

- Not eligible - 6
- Abstain - 4
- No - 6
- Yes - 10
- Total eligible - 20

Because the Yes votes did not constitute a majority of those eligible to vote, the motion failed.

IX. New Business

Helen Hecht, MTC, noted that Michele Borens, Eversheds Sutherland, had raised an issue of new business at the Kansas City committee meeting and had followed up afterward with a proposal based on a Colorado regulation and standard form allowing a marketplace seller and marketplace facilitator to document which one had contractually agreed to collect tax so that the other party would then be relieved of an obligation to collect that tax. Richard Cram, MTC, had proposed that he could reconvene the work group that had drafted the white paper on implementation of *Wayfair* and marketplace facilitator reporting in order to review the proposal. Hecht suggested that this could go forward informally and be reported out at the next committee meeting. There was no objection noted.

X. Wrap-Up and Adjourn

Chair McElhatton adjourned the meeting.

Attendee List (Including Remote and In-Person)

| | | |
|----------|---------------|--|
| Rick | Abundis | BDO |
| Nicci | Adams | Alabama Department of Revenue |
| John | Allan | Jones Day |
| Rob | Allen | Arkansas Dept. of Finance and Administration - Revenue Legal Counsel |
| Kevin | Amirehsani | |
| Phillip | Ashley | Texas Comptroller of Public Accounts |
| Ashley | Athey | Colorado Department of Revenue |
| Alicia | Austin Smith | Arkansas Dept. of Finance and Administration - Revenue Legal Counsel |
| David | Avery | Alabama Department of Revenue |
| Natalie | Barajas | Colorado Department of Revenue |
| Chris | Barber | Multistate Tax Commission |
| Catalina | Baron | Eversheds Sutherland |
| April | Begordis | State of Minnesota |
| Derek | Bell | Department of Revenue |
| Ted | Bernert | |
| Deborah | Bierbaum | MultiState Associates |
| Rachel | Bigbee | Colorado Department of Revenue |
| Brad | Blanchard | |
| Michael | Bologna | Bloomberg Tax |
| Krystal | Bolton | Louisiana Department of Revenue |
| Sharonne | Bonardi | Federation of Tax Administrators |
| Michele | Borens | Eversheds Sutherland US LLP |
| Teresa | Bostick | Texas Comptroller of Public Accounts |
| Judith | Bowers | Arkansas Department of Finance & Administration |
| Shannon | Brandt | Texas Comptroller of Public Accounts |
| Mike | Branton | New Jersey |
| Tommy | Burns | Arkansas DFA Revenue Division |
| Greg | Busmann | Idaho State Tax Commission |
| Allie | Carlson | State Tax Partners, PLLC |
| Susan | Carlson | Multistate Tax Commission |
| Mark | Chaiken | New Mexico Taxation and Revenue Department |
| Kevin | Christian | Arkansas Dept. of Finance and Administration - Revenue Legal Counsel |
| Spencer | Clarke | Multistate Tax Commission |
| Ralph | Clements | Alabama Department of Revenue |
| Susanna | Coburn | State of Rhode Island |
| Derrick | Coleman | Alabama Department of Revenue |
| Christie | Comanita | Streamlined Sales Tax™ Governing Board, Inc. |
| Holly | Coon | Multistate Tax Commission |
| Tommy | Cooper | |
| Ryan | Cotter | Texas Comptroller of Public Accounts |
| Susan | Courson-Smith | Pfizer Inc. |
| Jan | Craig | Mississippi Department of Revenue |
| Richard | Cram | Multistate Tax Commission |
| Melisse | Cunningham | Oregon Dept. of Revenue |
| Daniel | D'Alessandro | Maine Revenue Services, Office of Tax Policy |

| | | |
|-----------|----------------|--|
| Matthew | Danielson | North Dakota Tax Commissioner's Office |
| Charles | Dendy | ND Office of State Tax Commissioner |
| Cassandra | Diemert | MN Dept of Revenue |
| Lila | Disque | Multistate Tax Commission |
| Stephanie | Do | |
| Nikki | Dobay | Greenberg Traurig LLP |
| Latonia | Dooley | Kentucky DOR |
| Wanda | Dorsey-Jenkins | Multistate Tax Commission |
| James | Douglas | Minnesota Department of Revenue |
| James | Douglas | Minnesota Department of Revenue |
| Jim | Eads | Ryan, LLC |
| Mike | Edwards | Georgia Department of Revenue |
| Jessie | Eisenmenger | Amazon |
| Jamal | Elsaadi | Avior |
| Michael | Fatale | Mass. Dept. of Revenue |
| Cathy | Felix | Multistate Tax Commission |
| Antonio | Ferachi | Louisiana Department Revenue |
| Marshall | Ferris | BDO USA P.C. |
| Elizabeth | Field | Oklahoma Tax |
| Bruce | Fort | Multistate Tax Commission |
| Robert | Foster | Idaho State Tax Commission |
| Dillon | Fowler | |
| Katie | Frank | Franchise Tax Board |
| Jeff | Fried | Eversheds Sutherland |
| Karl | Frieden | Council On State Taxation |
| Jen | Galbreath | Amazon.com |
| Kelsey | Gallacher | Utah State Tax Commission |
| Vicki | Gardino | AL. Dept. Of Revenue |
| Joe | Garrett | Deloitte.com |
| Emma | Garrison | Colorado Department of Law |
| Paul | Gehring | Arkansas Dept. of Finance and Administration - Revenue Legal Counsel |
| Yangyang | Geng | Texas Comptroller of Public Accounts |
| Terrie | Gerhardt | |
| Felicia | Gillis | Arizona Department of Revenue |
| Melissa | Gillis | Alabama Department of Revenue |
| Stacey | Greaud | Multistate Tax Commission |
| John | Grochala | New Jersey |
| Jonathan | Hague | McDermott Will & Emery |
| Jonathan | Hale | CT DRS |
| Frank | Hales | Utah State Tax Commission |
| Christina | Hall | Alabama Department of Revenue |
| Brian | Hamer | Multistate Tax Commission |
| Amy | Hamilton | Freelance on behalf of Tax Notes Today State |
| Aaishah | Hashmi | D.C. Office of Tax and Revenue |
| Helen | Hecht | Multistate Tax Commission |
| Amber | Herman | WISCONSIN DEPARTMENT OF REVENUE |
| Michael | Hilkin | McDermott Will & Emery LLP |

| | | |
|-----------|----------------|--|
| Angie | Hillas | Utah Tax Commission |
| Nathan | Hoepfner | Kansas Department of Revenue |
| Ferdinand | Hogroian | PWC |
| Su Jin | Hong | Virginia Department Of Taxation |
| Phil | Horwitz | Moss Adams |
| Debra | Houck | PA Department of Revenue |
| Jantha | Jamison | Multistate Tax Commission |
| Tim | Jennrich | Department of Revenue |
| Adam | Johnson | Kentucky Legislative Research Commission |
| Craig | Johnson | Streamlined Sales Tax Governing Board |
| R Bruce | Johnson | TaxCloud |
| Rusty | Johnson | Texas Comptroller of Public Accounts |
| Victoria | Johnson | State of Oregon Department of Revenue |
| Hal | Jones | Tennessee Department of Revenue |
| Tracy | Jones | Oregon Department of Revenue |
| Florence | Kargbo | |
| Charlie | Kearns | Eversheds Sutherland (US) LLP |
| Bryan | Kelly | WA State Dept of Revenue |
| Michael | Kemp | Minnesota Department of Revenue |
| Robert | Kindred | Office of Tax & Revenue |
| Maria | Koklanaris | Law360 |
| Olga | Kourdova | Charter Communications |
| Shelby | Krantz | Colorado Department of Law |
| Bryan | Kurtz | State of Michigan |
| Cynthia | LaBarge | Minnesota Department of Revenue |
| Chris | Lane | Multistate Tax Commission |
| Debbie | Lange | Michigan Department of Treasury |
| Ray | Langenberg | Texas Comptroller of Public Accounts |
| Matt | Largent | Washington Dept. of Revenue |
| Donald | Lazo | Missouri Department of Revenue |
| Kristen | Ledo | Rhode Island Division Of Taxation |
| Keith | Linder | Arkansas Dept. of Finance and Administration - Revenue Legal Counsel |
| Katie | Lolley | Oregon Department of Revenue |
| Michelle | Lombardi | Utah Attorney General's Office |
| Eric | Mahler | Idaho AG's Office |
| Maria | Malone | Connecticut Department of Revenue Services |
| Tom | Malott | Colorado Department of Revenue |
| Chelsea | Marmor | Eversheds Sutherland |
| Angela | Matelski | Michigan Department of Treasury |
| Greg | Matson | Multistate Tax Commission |
| Jon | May | |
| Jane | McCurdy | PADOR |
| Laurie | McElhatton | California Franchise Tax Board |
| Ashley | McGhee | NC Department of Revenue |
| Julio | Mendoza-Quiroz | Texas Comptroller of Public Accounts |
| Michael | Mertens | Iowa Department of Revenue |
| John | Mollenkamp | Intuit |

| | | |
|----------|------------|--|
| Michelle | Morgan | Iowa Department of Revenue |
| Kathy | Mui | Colorado Department of Revenue |
| Renee | Nacrelli | Office of the Attorney General |
| Priya | Nair | Council On State Taxation (COST) |
| Mark | Nebergall | |
| Valerie | Newson | Utah State Tax Commission |
| Victoria | Nichols | KY Dept of Revenue |
| Jenna | Norley | State Tax Partners PLLC |
| Angi | O'Leary | Ryan, LLC |
| Brian | Oliner | Federation of Tax Administrators |
| Amber | Ortiz | Idaho State Tax Commission |
| Michael | O'Sullivan | Department of Revenue Services |
| Laurie | Owens | Georgia Department of Revenue |
| Manisha | Patel | Arizona Department of Revenue |
| Scott | Pattison | Multistate Tax Commission |
| Josh | Pens | Colorado Department of Revenue |
| Nancy | Prosser | Multistate Tax Commission |
| Scott | Reed | Kansas Department of Revenue |
| Brendon | Reese | Colorado Department of Revenue |
| Nicholas | Reich | Tennessee Department of Revenue |
| Nick | Reich | Tennessee Department of Revenue |
| Jennifer | Reynolds | State of Alabama |
| Patrick | Reynolds | Council On State Taxation |
| William | Rice | FAST Enterprises |
| Keith | Richardson | D.C. Office of Tax and Revenue |
| Sarah | Roberts | State of Colorado |
| Shelley | Robinson | Utah State Tax Commission |
| Sarah | Rowley | State of Michigan Department of Treasury |
| Joseph | Royston | Oregon Department of Revenue |
| Patricia | Ruffin | DC Government - OCFO |
| John | Sagaser | Maine Revenue Services, Office of Tax Policy |
| Matt | Samuelson | Colorado Department of Revenue |
| Timothy | Sanders | Alabama Department of Revenue |
| Neena | Savage | Rhode Island Division Of Taxation |
| David | Sawter | EY |
| Breen | Schiller | EY US LLP |
| Miranda | Scroggins | Louisiana Department of Revenue |
| Ben | Sever | Idaho State Tax Commission |
| Larry | Shinder | Multistate Tax Commission |
| Claudia | Siles | Georgia Department of Revenue |
| Jeff | Silver | MTC |
| Phil | Skinner | Idaho AG's Office |
| Tiana | Slaney | Iowa Department of Revenue |
| Austin | Smith | Virginia Department Of Taxation |
| Brian | Smith | Avalara |
| Diann | Smith | McDermott Will & Emery |
| Laurice | Smith | Philadelphia |

| | | |
|-----------|----------------|--|
| Andrew | Soubel | Wolters Kluwer |
| Brandon | Spanos | Alaska Dept. of Revenue |
| George | Stephan | New Mexico Taxation and Revenue Department |
| Jennifer | Stosberg | Multistate Tax Commission |
| Mia | Strong | Louisiana Department of Revenue |
| Eric | Syverson | NCSL |
| Bridgette | Thomas | Mississippi Department of Revenue |
| Matt | Tidwell | Alabama Department of Revenue |
| Sherry | Tiggett | Multistate Tax Commission |
| Rob | Tillman | |
| Sal | Tomaselli | Missouri Department of Revenue |
| Monica | Townsend | WA State Department of Revenue |
| Eric | Tresh | Eversheds Sutherland |
| Debbie | Van Wyke | Office of the Tax Conferee |
| Kelly M | Vanden Branden | Wisconsin Department of Revenue |
| John | Vecchiarelli | FAST Enterprises |
| Charla | Wagner | Kansas Department of Revenue |
| Mark | Wainwright | Utah |
| Donnita | Wald | New Mexico Taxation & Revenue Department |
| Wayne | Wallingford | Missouri Department of Revenue |
| Sandy | Weiner | |
| John | Weiser | Minnesota Department of Revenue |
| Jonathan | White | Multistate Tax Commission |
| Kathryn | White | Utah Attorney General's Office |
| Bethany | Whitmarsh | Rhode Island Division of Taxation |
| Ted | Wiatr | Colorado Dept. of Revenue |
| Andrew | Wilford | NTUF |
| Jared | Williams | Wisconsin Department of Revenue |
| Michael | Williams | Alaska Dept. of Revenue |
| Paul | Williams | Law360 |
| Emily | Wilson | Colorado Department of Revenue |
| Zach | Wyatt | Missouri Department of Revenue |
| Steve | Yang | MTC |
| Diane | Yetter | |
| Aaron | Yost | Idaho State Tax Commission |
| Brad | Young | Arkansas Dept. of Finance and Administration - Revenue Legal Counsel |
| Thomas | Zaino | Jones Day |
| Sam | Zeigler | Oregon Department of Justice |