



MULTISTATE TAX COMMISSION

**Minutes of the Executive Committee Meeting  
of the Multistate Tax Commission**

Thursday, May 1, 2025, 9:00 a.m. Pacific Time  
Spokane, Washington

**I. Call to Order and Attendance**

Dee Wald, New Mexico, appearing on behalf of Stephanie Schardin Clarke, New Mexico, Executive Committee Chair, called the meeting to order at 9:01 am and confirmed the presence of a quorum. The following people were in attendance (\*virtual or telephone):

Derrick Coleman	Alabama
Michael Williams	Alaska
Katie Frank*	California Franchise Tax Board
Brendon Reese	Colorado
Robert Kindred, Keith J. Richardson	District of Columbia
Brian Oliner	Federation of Tax Administrators
Amy Hamilton*	Freelance (on behalf of Tax Notes Today State for this coverage)
Aaron Yost	Idaho
Angela Matelski	Michigan
Angela Matelski, Pamela Talmage, John Weiser, Cassandra Diemert*, Emanuel Rusho*	Minnesota
Keith Broussard, Thomas Fox, Ryan Messmer, Mark Schoenfeld	Montana
Chris Barber, Holly Coon, Richard Cram, Lila Disque, Bruce Fort, Brian Hamer, Helen Hecht, David Merrien, Larry Shinder, Jennifer Stosberg, Jonathan White, Cathy Felix, Jeff Silver	Multistate Tax Commission
Dee Wald, Sherre Franklin*	New Mexico
Charles Dendy, Matthew Peyerl	North Dakota
Katie Lolley	Oregon
Zack Atkins*	Pillsbury Winthrop Shaw Pittman LLP

May 1, 2025

Ray Langenberg, Phillip Ashley*	Texas
Frank Hales	Utah
Stephanie Do*	Verizon
Timothy Jennrich, Bryan Kelly, Drew Shirk	Washington
Timothy Waggoner	West Virginia
Andrew Soubel*	Wolters Kluwer

**II. Initial Public Comment Period**

There was no public comment.

**III. Approval of Minutes of the Executive Committee Meeting**

**A. Minutes for the Executive Committee Meeting held Thursday, November 21, 2024, in Santa Fe, New Mexico**

**B. Minutes for the Executive Committee Meeting held online on Thursday, January 16, 2025**

Aaron Yost, Idaho, moved to approve the minutes. The motion passed by unanimous voice vote.

**IV. Report of the Chair**

Ms. Wald thanked Spokane and Washington colleagues for hosting; MTC staff for arranging the event location and details; and the member states who have been present all week.

**A. Nominating Committee**

The Nominating Committee is seeking a Chair, who will work with Executive Director Greg Matson, to develop a slate of nominees for election at the annual meeting this summer, and if anyone is interested in serving as an officer, they can let Mr. Matson know.

**B. Resolutions Committee**

Mr. Matson provided a brief explanation of the Resolutions Committee and what the Resolutions Committee chair does. Ms. Wald requested volunteers from the Executive Committee to be chair this year and let them know they may contact Mr. Matson or Lila Disque if they are interested.

**V. Report of the Treasurer**

**A. Audited Financial Statements as Reported by the Independent Auditor for Fiscal Year 2024**

Philip Ashley, Texas, provided a brief update. There were some challenges during a transition to new software, so it is not ready for consideration at this meeting, although it should be very soon. Mr. Matson proposed a short, online meeting of the Executive Committee to take action on it in a month or so.

### **B. Proposed Budget for Fiscal Year 2025**

There are a couple variances as compared to FY 24, and the memo discusses those. The two major reasons are that in FY 2025 the MTC had no rent payments due to renegotiations of the office space. This helped offset a reduced membership assessment for California. In FY 26 membership fee revenue is expected to return to normal.

There were no questions for Mr. Ashley. Keith Richardson, District of Columbia, moved to approve the proposed budget for FY 2026. The motion passed by unanimous voice vote.

### **C. Financial Report for the period July 1, 2024 – March 31, 2025**

Mr. Ashley referred the committee to the cover memo for further details. The MTC continues to operate with an overall surplus. Temporary staff vacancies are creating a positive variance. The head of the MTC's new accounting service, Demet Anagnos, joined online to discuss the ongoing efforts of reworking the chart of accounts and bringing the MTC's accounting practices into current best practices.

There were no questions. Angela Matelski, Michigan, moved to approve the financial report. The motion passed by unanimous voice vote.

## **VI. Committee Reports**

### **A. Audit Committee**

The full report is included in the online materials. Frank Hales, Utah, reported that there has been exceptional attendance at the audit committee meetings, which speaks highly of the program. MTC Legal staff continues to report on relevant legal issues and cases for auditors.

### **B. Litigation Committee**

Ray Langenberg, Texas, said that details of the recent attorney training are in the printed materials. There is about a 50/50 split between remote and in-person

attendance, and the MTC Audiovisual staff has excelled in providing a good experience to both parties. The litigation committee premiered a new type of presentation at its session, where a large number of presenters spoke very briefly on the same topic.

### **C. Nexus Committee**

Bryan Kelly reported that the nexus committee has seen about \$16 million in voluntary disclosures through the third quarter of FY 2025. At the meetings this year they heard from Alison Jares of Streamlined talking about marketplace changes and impacts to CSPs. He encouraged the committee to engage more with Streamlined activities since they dovetail neatly with the MTC's projects. Mr. Kelly thanked Richard Cram, Director of Nexus, for his excellent representation of the committee and the MTC, and thanked everyone for coming to Spokane.

### **D. Strategic Planning Committee**

Keith Richardson, District of Columbia, said the strategic planning committee met earlier this morning and received updates on a new project that plans to track engagement measures.

### **E. Uniformity Committee Project Reports**

Laurie McElhatton, California, Chair of the Uniformity Committee, said the committee continues to be very busy with three long-term projects. She referred the committee to the extensive reports available online. The individual project chairs then gave a brief update on their activities.

1. *State Taxation of Partnerships Project*: Ms. McElhatton reported that the work group continues to work on complex, tiered partnership structures, guided by research from Jenn Stosberg and Helen Hecht of the MTC. The work group expects that it will proceed with its analysis of the use of blended apportionment and the issues raised including intercompany transactions and the need for particular anti-abuse rules. In addition, MTC staff continue to provide resources on the project web page including information on state partnership returns and instructions which can help states to see how others are addressing the information reporting requirements.
2. *Sales Tax on Digital Products Project*: Tim Jennrich, Chair of the project, thanked everyone who made the project possible. The report is available online, and he highlighted that the most recent topic has been bundled products. In the coming months, the work group expects to hear specific recommendations from the definitions study group and will consider those recommendations and will

May 1, 2025

also undertake review of other related issues, including sourcing of certain digital products.

3. *Model Receipts Sourcing Regulation Review Project*: The work group is chaired by Katie Frank, California, and has been meeting regularly. For the recent Uniformity Committee meeting, MTC staff drafted two briefing books on particular areas where states may want to consider more detailed or updated rules: sourcing of airline receipts and sourcing of broadcast receipts.

**F. Other committee business (if any)**

There was no other business.

**VII. Report of the Executive Director**

Mr. Matson referred the group to the written report online. Mississippi has joined the nexus program and the audit program for income tax. Nexus Director Richard Cram has written an exceptional number of articles while continuing to provide nexus support. Mr. Matson highlighted Legal division engagement in various aspects of tax administration and litigation, including recent training developments. The Learning Management System is available online, and staff continues to add both free and paid content of varying lengths. Mr. Matson emphasized that those state members who make the effort to engage in MTC projects and conferences are the true heart of the MTC. He also pointed out MTC staff that perform the less visible, but no less valuable, roles to make the meetings and everyday operations of the MTC possible.

**VIII. Uniformity**

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

**IX. Upcoming Meetings and Events**

Mr. Matson stated that the 58th Annual Meeting will be from July 21-24, 2025, in Salt Lake City, Utah, and the 2025 Fall Committee Meetings will be November 17-20 in New Orleans. He also announced a new annual meeting-schedule format to streamline events and minimize costs to the members.

**IX. Adjournment**

Upon motion of Aaron Yost, Idaho, and with no objections being raised, the meeting adjourned at 10:05 a.m. Pacific Time.