



MULTISTATE TAX COMMISSION

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

Thursday, November 20, 2025  
New Orleans, Louisiana

**I. Call to Order and Attendance**

Executive Committee Chair Heidi Humphreys, Colorado, called the meeting to order at 9:01 a.m. and confirmed the presence of a quorum. The following people were in attendance (\*virtual or telephone):

Michael Williams*	Alaska
Brian Smith*	Avalara
Paul Williams*	Bloomberg
Laurie McElhatton	California
Olga Kourdova*	Charter Communications
Keith Richardson	District of Columbia
Amber Ortiz, Aaron Yost*	Idaho
Miranda Scroggins, Dominique Bowers*, Dominique Bowers*	Louisiana
Kristen Shogren, Cassie Diemert*, John Weiser*	Minnesota
Daniel Huffman	Montana
Helen Hecht, Greg Matson, Jennifer Stosberg, Jonathan White, Lila Disque, Chris Barber	Multistate Tax Commission
Demet Anagnos*	My Valuable Business
Gupta Sookram*	Nebraska
John Grochala*	New Jersey
Donnita Wald, Stephanie Schardin Clarke*	New Mexico
Matthew Danielson*, Matt Peyerl*, Terrie Gerhardt*	North Dakota
David Gerstenfeld*	Oregon
Bryan Kelly, Tim Jennrich*	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**

Keith Richardson, District of Columbia, moved to approve the minutes for the Executive Committee Meeting held Thursday, November 21, 2024, in Spokane, Washington, as written. The motion passed by unanimous voice vote.

## **IV. Report of the Chair**

Ms. Humphreys thanked Louisiana colleagues for hosting, as well as all the people who work behind the scenes to make MTC meetings possible.

### **Report of the Treasurer**

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

Treasurer Philip Ashley, Texas, provided a brief update. The commission recently transitioned to outside accounting service and new software, which resulted in a couple of short-term delays. One of those was completion of audit of FY 2024 financial statements. The financial statements and auditor's report are available online. Dee Wald, New Mexico, moved for approval of the audited financial statements. The motion passed by voice vote.

#### **B. Treasurer's Financial Report for Fiscal Year 2025**

Fiscal Year 25 is now complete. Mr. Ashley referred everyone to the cover memo, which contains the essential takeaways from the report. There was little to highlight. The largest variances were favorable ones, as a result of budgeted positions that remain vacant.

There were no questions for Mr. Ashley. Aaron Yost, Idaho, moved to approve the financial report. The motion passed by unanimous voice vote.

#### **C. Financial Report for the period July 1, to September 30, 2025**

Staff will finish the report shortly and send it to the executive committee. It will likely be considered and approved at the spring meeting in April.

## **V. Committee Reports**

### **A. Audit Committee**

The full report is included in the online materials. Matt Tidwell, Alabama, reported that at the recent audit committee meeting there was a very relevant audit roundtable. In addition, 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 posted online. The committee recently welcomed a new vice chair, Miranda Scroggins.

### **C. Nexus Committee**

Bryan Kelly reported that voluntary disclosures are trending in a positive direction, a distinct increase over this time last year. This session they had presenters from Colorado, Louisiana, and Alabama, which showcased their progress and achievements.

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

Keith Richardson, District of Columbia, said the strategic planning committee met in Salt Lake City where Commission Counsel Lila Disque presented on attendance trends and training developments. The committee met earlier this morning and received a proposal for new rules governing the use of AI.

## **Uniformity Committee Project Reports**

Laurie McElhatton, California, Chair of the Uniformity Committee, said the committee and workgroups are working on uniform and equitable division of tax base, limiting income shifting, protecting state taxing authority, and finding administrative solutions. They benefit from shared state experiences. She thanked MTC Staff who contributed to each project's progress.

1. *State Taxation of Partnerships Project*: Ms. McElhatton reported that the current projects, which has been ongoing for 4 years, seeks to clarify and build out state sourcing rules for partnership income, including investment partnerships. The group's research and white paper are complete and they are ready to start drafting model rules.
2. *Sales Tax on Digital Products Project*: Mia Strong, vice chair of the project, presented. The workgroup just wrapped up a study group addressing definitions

that could adapt as industry changes. The workgroup will assess what recommendations should go into the white paper and what should be sent to the Uniformity Committee. They recently finished an analysis of multiple points of use and are moving toward drafting the white paper.

3. *Model Receipts Sourcing Regulation Review Project*: The work group is chaired by Katie Frank, California, and has been meeting regularly to review the MTC's model sourcing regulations and determine whether updates or changes are needed. The group is currently reviewing model airline rules – the key aspect of this project is the definition of “transportation revenue.” Ms. McElhatton recommended that every state in attendance review the project and help decide whether to move forward with it.

#### **E. Other committee business (if any)**

There was no other business.

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

Mr. Matson referred the group to the written report online. He highlighted staff activities in this new fiscal year, including newsletters. He also spotlighted MTC staff that does the less visible, but no less valuable, roles to make the meetings and everyday operations of the MTC possible. Mr. Matson then presented a resolution to allow the operations officer to have signature authority. The resolution passed by voice vote.

#### **VIII. Uniformity**

There were no Uniformity projects for action and no other Uniformity matters. Although Mr. Matson warned that there will be uniformity projects for consideration at executive committee meetings in the near future.

#### **IX. Upcoming Meetings and Events**

Mr. Matson stated that the Spring Committee Meetings will take place from April 20-23, 2026 in Knoxville, Tennessee; the MTC's 59<sup>th</sup> Annual Meeting will be in Detroit from July 27-30, 2026; and the fall committee meetings will take place November 9-12, 2026, in Savannah, Georgia.

#### **X. Consideration of Confidential Matters during Closed Session**

The closed session opened at 10:10 a.m. Central Time and ended at 10:20 a.m.

#### **IX. Adjournment**

Upon motion of Ms. McElhatton, and with no objections being raised, the meeting adjourned at 10:21 a.m. Central Time.