



UNIFORMITY COMMITTEE MEETING

Tuesday, April 21, 2026
8:30 AM – 5:00 PM Eastern Time

If you plan on attending remotely or in person, please register here:
<https://www.mtc.gov/events-training/2026-spring-committee-meetings/>

<p>In Person Attendees Crowne Plaza Knoxville 401 West Summit Hill Drive Knoxville, Tennessee</p>	<p>Remote Attendees – Zoom for Government https://www.zoomgov.com/j/1606385193?pwd=4c8PyfqnQFIBO43C8EjufcILj7KyvM.1</p> <p>Meeting ID: 160 638 5193 Passcode: 159034</p> <p>Dial-in: (646) 828-7666, Meeting ID: 160 638 5193</p>
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AGENDA

NOTE: MATERIALS WILL BE POSTED WITH THIS AGENDA ON THE MTC WEBSITE. TIMES NOTED ARE ESTIMATES AND ARE EASTERN TIME

I.	8:30 AM Eastern	<p>Welcome, Introductions, & Initial Public Comment Laurie McElhatton (California), Committee Chair & Phil Skinner (Idaho), Committee Vice Chair (remote)</p>	See Uniformity Process & Handbook
II.	8:45 AM Eastern	<p>Approval of Minutes from November 18, 2025 Laurie McElhatton, Chair and Committee</p> <p>Committee members will be asked to approve the minutes.</p>	Minutes
III.	8:50 AM Eastern	<p>Remarks of the Chair and Vice Chair & Introducing Presentations Portion of the Meeting Laurie McElhatton (California), Chair & Phil Skinner (Idaho), Vice Chair (remote)</p>	
PRESENTATIONS			
IV.	9:00 AM Eastern	<p>Uniformity Developments Report MTC Staff</p>	Developments Report
V.	9:10 AM Eastern	<p>State Taxation of Digital Products – Issues and Questions Professor Andrew D. Appleby, Winston College of Law & Jared Walczak, Senior Fellow with the Tax Foundation along with Tim Jennrich (Washington) and Ray Langenberg (Texas) – discussants.</p>	Presentations
BREAK - 10:20 AM			
VI.	10:40 AM Eastern	<p>Effects of Federal Policy and Economic Trends on State Taxes and Recent Legislative Trends Scott Pattison, Director of Tax Research and Policy with the Federation of Tax Administrators; Carl Davis, Research Director at the Institute on Taxation and Economic Policy; Brian Hamer, Senior Counsel (MTC); and Jonathan White, Counsel (MTC)</p>	Presentations
LUNCH - Noon			
Business Meeting			
VII.	1:15 PM Eastern	<p>Convening of the Committee’s Business Meeting & State Roundtable Laurie McElhatton (California), Committee Chair State Attendees</p> <p>States are asked to give an update on important developments of interest in their states as well as feedback to the MTC about issues they are working on.</p>	

VIII.	2:00 PM Eastern	Report from the Digital Project Work Group Tim Jennrich (Washington) & Mia Strong (Louisiana), Work Group Chair and Vice Chair MTC Staff Committee Questions and Input	Status Report
BREAK - 2:40 PM			
IX.	3:00 PM Eastern	Report from the Receipts Sourcing Regulation Review Work Group Katie Frank (California), Work Group Chair MTC Staff Committee Questions and Input – Including Possible Recommendations	Status Report
X.	3:40 PM Eastern	Report from the Partnership Project Work Group Laurie McElhatton (California), Work Group Chair MTC Staff Committee Questions and Input	Status Report
XI.	4:45 PM Eastern	New Business Laurie McElhatton (California), Committee Chair	
XII.	5:00 PM Eastern	Adjourn	

Committee Rules:

Generally – The Chair runs the meeting, following the agenda. Anyone wishing to speak should ask to be recognized by the Chair. Questions are welcome at any time and participation is encouraged. The agenda also provides signals for each topic as to the type of participation anticipated (discussion, advice, voting, etc.). Members of the public are invited to provide comments as well.

Committee Members – Committee membership is voluntary and inclusive. All state personnel present or on the phone during a meeting are welcome to participate as members of the Committee and can offer motions or amendments and participate in Committee discussion, etc. But only one person from each state should cast a vote. (Members from the same state can decide who votes.)

Motions and Amendments – Official Committee decisions are made by motion (no need for a second). Motions may be offered by any Committee member, with or without an invitation of the Chair. The moving member may amend or withdraw a motion prior to a vote and other members may offer amendments, “friendly” or not. The Chair will allow discussion of motions and amendments prior to voting. The Chair may allow a request to reconsider a motion after a vote.

Voting – The Chair determines how particular votes are taken—including asking for objections only. State members participating by phone may be asked to identify themselves when voting, but otherwise, there is no requirement for a roll call vote. Unless the Chair asks for objections only, members may vote to accept or reject a motion or amendment, or may abstain. Staff will be asked to record adopted motions and amendments, but need not record vote tallies unless requested.