



MTC Uniformity Committee Meeting Minutes

Meetings of November 18, 2025 and February 3, 2026

Draft for Approval by the Committee – April 21, 2026

NOTE: The minutes below may reference various reports and presentations. Those reports and presentations are available on the meeting webpage – [Here](#). These minutes will not duplicate information found in those reports.

Minutes of the November 18, 2025 Meeting

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

Committee chair Laurie McElhatton (California), and vice chair Phil Skinner (Idaho) convened the meeting and welcomed participating states and other attendees. (See attendee list below.)

There were no initial public comments.

II. Approval of the Minutes from July 22, 2025

The minutes of the July 22, 2025, meeting were approved without objection. See those minutes using the link noted above.

III. Remarks of the Chair and Vice Chair & Introducing Presentations Portion of the Meeting

The Chair, Laurie McElhatton, made introductory remarks noting that the morning would be devoted to presentations with the business of the committee scheduled for the afternoon.

IV. Uniformity Developments

Helen Hecht, Uniformity Counsel, gave a report on developments of interest. (See that report on the link above.)

V. State Effects of IRS Funding & the Federal Tax Gap

Carl Davis, Research Director, Institution on Taxation and Economic Policy, gave a presentation on the funding cuts to the IRS and how that may affect the states. (See the presentation on the link above.)

VI. OB3 Changes to Federal Taxation of Multi-National Entities that States Should Understand

Helen Hecht, Bruce Fort, and David Merrien (MTC) gave a presentation on the changes to the federal tax treatment of multinational entities. (See the presentation on the link above.)

VII. Convening of the Committee's Business Meeting & State Roundtable

The Chair, Laurie McElhatton, convened the business meeting and conducted the state roundtable where participating states gave an update on items of interest to the committee.

VIII. Report from the Partnership Project Work Group

Work group chair, Laurie McElhatton, along with MTC staff Helen Hecht, Jennifer Stosberg, and David Merrien, gave the status report for the project on taxation of partnership income. (See the presentation on the link above.) States were asked to review the information on the project and give input or comment on the draft white papers and models—noting that the model for sourcing of partnership income for tiered and corporate partners would be submitted for discussion to the work group at its upcoming calls.

IX. Report from the Digital Project Work Group

Work group chair, Tim Jennrich (Washington) and vice chair, Mia Strong (Louisiana), along with MTC staff Helen Hecht, Jonathan White, and Lila Disque, gave the status report for the project on sales taxation of digital products. (See the presentation on the link above.)

X. Report from the Receipts Sourcing Regulation Review Work Group

Work group chair, Katie Frank (California) and Brian Hamer, MTC Senior Counsel, gave a status report on the project and revisions to the special industry rule for airlines. (See the presentation on the link above.)

XI. Report on the Marketplace/Seller Certificate

Richard Cram, Director of the MTC National Nexus Program, gave an oral report on the state efforts to create a uniform certificate for marketplace facilitators and sellers noting that the final revised draft had been circulated to the states for their review and decision.

XII. New Business

There was no new business.

XIII. Wrap Up and Adjourn

The meeting was adjourned without objection.

Attendee List:

Nicci	Adams	Alabama Department of Revenue
Rob	Allen	Arkansas Department of Finance and Administration - Office of Field Audit
Tony	Anville	Nebraska Department of Revenue
Phillip	Ashley	Texas Comptroller of Public Accounts
Chris	Barber	Multistate Tax Commission
Chad	Baruch	Johnston Tobey Baruch PC
Ted	Bernert	
Beth	Berniker	
Kathryn	Bleazard	
Krystal	Bolton	MDOR
Sharonne	Bonardi	Federation of Tax Administrators
Rod	Boogaard	Utah State Tax Commission
Michele	Borens	Eversheds Sutherland
Dominique	Bowers	Louisiana Department of Revenue
Mike	Branton	
Tommy	Burns	
Silvia	Camacho-Scyoc	Oregon Department of Revenue
Colleen	Chipman	NJ Division of Taxation
Derrick	Coleman	Alabama Department of Revenue
Christie	Comanita	Arizona Department of Revenue
Emily	Cook	Office of the Utah Attorney General
Holly	Coon	MTC
Jan	Craig	Mississippi Department of Revenue
Richard	Cram	Multistate Tax Commission
Maya	Crawford	
Clayton	Cullimore	
Korey	Cunningham	MS Department of Revenue
Matthew	Danielson	State of North Dakota
Lee	Davis	Utah Attorney General's Office
Charles	Dendy	ND Office of State Tax Commissioner
Ronda	Detlefsen	Iowa Department of Revenue
Ronda	Detlefsen IA	

Cassandra	Diemert	MN Dept of Revenue
Lila	Disque	Multistate Tax Commission
Stephanie	Do	
Latonia	Dooley	
James	Douglas	Minnesota Department of Revenue
Renee	Ellender Roberie	Louisiana Remote Sellers Commission
Thomas	Fahring	Texas Comptroller of Public Accounts
Bruce	Fort	Multistate Tax Commission
Thomas	Fox	Montana Department of Revenue
Katie	Frank	FTB
Sherre	Franklin	New Mexico Taxation and Revenue
Veronica	Galewaler	
Kelsey	Gallacher	Utah State Tax Commission
Vicki	Gardino	Alabama Department of Revenue
Matthew	Gardner	
Emma	Garrison	Colorado Department of Law
Febe	Gemlich	Montana Department of Revenue
Anish	George	
Melissa	Gillis	AL dept of Revenue
Missy	Gillis	
Jenelle	Gonzales-Wessels	
Stacey	Greaud	LDR
John	Grochala	
Debra	Gusak	
Michael	Hale	Kansas Department of Revenue
Michael	Hale	Kansas Department of Revenue
Christina	Hall	Alabama Department of Revenue
Laurel	Hall	Tennessee Attorney General
Brian	Hamer	Multistate Tax Commission
Amy	Hamilton	Freelance
Michael	Hardtke	
Greg	Harris	
Helen	Hecht	Multistate Tax Commission
Angie	Hillas	Tax Commission
Nathan	Hoepfner	Kansas Department of Revenue
Mark	Holmes	
Phil	Horwitz	
Debra	Houck	Commonwealth of Pennsylvania
Daniel	Huffman	Montana Department of Revenue
Heidi	Humphreys	Colorado Department of Revenue
Meg	Inouye	
Alison	Jares	Streamlined Sales Tax Governing Board
Tim	Jennrich	Washington DOR
Nick	Johnson	
Victoria	Johnson	Oregon Department of Revenue
Hal	Jones	Tennessee Department. of Revenue
Tracy	Jones	Oregon Department of Revenue
Bryan	Kelly	WA State Dept of Revenue
Michael	Kemp	
Sammy	Khakame	Colorado Department of Revenue
Robert	Kindred	District of Columbia Office of Tax & Revenue
Matthew	Klinck	Massachusetts Department of Revenue
Maria	Koklanaris	
Olga	Kourdova	Charter Communications
Ruth	Kuvakas	MTC
Cynthia	LaBarge	Minnesota Revenue
Ray	Langenberg	Texas Comptroller of Public Accounts

Mia	LeRoy	Alabama Department of Revenue
Elisabeth	Lipari	
Katie	Lolley	Oregon Department of Revenue
Selena	Macdonald	
Francina	Martinez	New Mexico Taxation and Revenue department
Greg	Matson	Multistate Tax Commission
Jonathan	May	PA Dept of Revenue
Jane	McCurdy	PA Department of Revenue
Albert	McDonald	Alabama Department of Revenue
Laurie	McElhatton	California Franchise Tax Board
David	Merrien	Multistate Tax Commission
Ryan	Messmer	Montana Department of Revenue
Kathy	Mui	Colorado Department of Revenue
Priya	Nair	
Josh	Nelson	Utah Attorney General's Office
Valerie	Newson	Utah State Tax Commission
Fred	Nicely	
Victoria	Nichols	KY Dept of Revenue
Victoria	Nichols	Kentucky DOR
Mark	Niebergall	
Brian	Oliner	Federation of Tax Administrators
Amber	Ortiz	Idaho State Tax Commission
Michael	O'Sullivan	Connecticut Dept. of Revenue
Josh	Pens	Colorado Department of Revenue
Scott	Peterson	
Matt	Peyerl	North Dakota Office of State Tax Commissioner
Brendon	Reese	Colorado Department of Revenue
Nicholas	Reich	Tennessee Dept. of Revenue
Will	Rice	Fast Enterprises
Kevin	Richard	Federation of Tax Administrators
Sarah	Roberts	State of Colorado
Sarah	Rowley	
Lidia	Santoso	MA DOR
Stephanie	Schardin Clarke	New Mexico Taxation and Revenue
Breen	Schiller	Greenberg Traurig LLP
Marie	Schuble	Oklahoma Tax Commission
Julie	Schuur	
Miranda	Scroggins	Louisiana Department of Revenue
Lawrence	Shinder	MTC
Adam	Shoemaker	
K.	Shogren	MN Dept of Revenue
Kristen	Shogren	Minnesota Department of Revenue
Jeff	Silver	MTC
Jessica	Simon	Tennessee Attorney General's Office
Tiana	Slaney	Iowa Department of Revenue
Ted	Smith	
Theodore	Smith	
Andrew	Soubel	
Alana	Stamas	Iowa Department of Revenue
Jennifer	Stosberg	Multistate Tax Commission
Mia	Strong	Louisiana Dept. of Revenue
Cindy	Sukhram	NE DOR
David	Sweetland	
Katherine	Talley	Montana Department of Revenue
Scot	Teasdale	Arizona Attorney General
Ashley	Teigen	Department of Revenue
Bridgette	Thomas	Mississippi Department of Revenue

Matt	Tidwell	Alabama Department of Revenue
Sal	Tomaselli	MTC
Debbie	Van Wyke	CO Dept of Revenue Tax Confere
John	Vecchiarelli	Fast Enterprises
Timothy	Waggoner	West Virginia State Tax Division
Charla	Wagner	Kansas Department of Revenue
Mark	Wainwright	Utah Attorney General's Office
Donnita	Wald	New Mexico Taxation and Revenue Dept
Joseph	Wasicak	WI DOR
John	Weiser	Minnesota Department of Revenue
John	Weiser	Minnesota
Elisa	Wells	Mississippi Department of Revenue
Matthew	Were	
Jonathan	White	Multistate Tax Commission
Kathryn	White	Utah Attorney Generals Office
Ted	Wiatr	Colorado Department of Revenue
Michael	Williams	Alaska Dept. of Revenue
Paul	Williams	
Steve	Yang	MTC
Diane	Yetter	Yetter Consulting Services
Aaron	Yost	Idaho State Tax Commission

Minutes of the February 3, 2026 Special Meeting

NOTE: The minutes below may reference drafts, reports, or presentations which are available on the meeting webpage – [HERE](#). These minutes will not duplicate information found in those reports.

I. Introductory Remarks by Committee Chair

Committee chair Laurie McElhatton (California), and vice chair Phil Skinner (Idaho) convened the meeting. The chair welcomed participating states and other attendees. (See attendee list below.)

II. Initial Public Comments

There were no initial public comments.

III. Consideration of proposed revisions to the MTC’s special industry regulation for Airlines (Reg.IV.18.(e))

The proposed revisions were presented to the committee. There were no public comments and the revisions were approved as follows:

STATE	PRESENT	YES	NO	ABSTAIN
Alabama	Y			1
Alaska	Y	1		
Arkansas	Y	1		
California	Y	1		
Colorado	Y	1		
Idaho	Y	1		
Iowa	Y	1		
Kansas	Y	1		
Montana	Y	1		
North Dakota	Y	1		
Oregon	Y	1		

IV. Adjourn

The chair adjourned the meeting without objection.

Attendee List:

Aaron Yost - Idaho
ALynn Hamilton
Amber Ortiz (Idaho) (Amber (Idaho))
Andrew Soubel
Andrew Wilford
Angie
April Begordis
Argi
B Clough
Brian Hamer MTC
Brian Raker
Chris Barber MTC
Christina Hall Alabama
Claudia Siles
Craig Foer
David Merrien MTC
Emanuel Rusho (MDOR)
Helen Hecht MTC
Holly LaBounta
Jeffrey Adams
Jenn Stosberg MTC
Jon Almeras
Joseph Royston (OR DOR)
Josh Pens (Colo. DOR)
Katie Lolley (OR DOR)
Keith Linder
Kelli Ratton
Kelsey Gallacher Utah
Kurt Konek
Laurie McElhatton CA FTB
Lila Disque MTC
Lizzie Palmer
Mark Holmes COST
Mark Schoenfeld
Mark Wainwright Utah
Marshall Goodrich (AAG))
Matt Peyerl ND DOR
Matt Tidwell Alabama
Matthew Danielson ND DOR
Maya Crawford
Michael Bologna
Michael Hale (KS)

Michael Kemp
Michael Williams - Alaska
Michelle Lombardi
Nikki Dobay
Nirmail Dhaliwal, Washington DC
Paul Williams
Phil Skinner Idaho
Richard Cram MTC
Susan Jakonis - AK DOR Tax
Tommy Burns Arkansas
V Newsome Utah
Zach Wilson Idaho