

MULTISTATE TAX COMMISSION



REMINDER

Teleconference Meeting of the SALES/USE TAX NEXUS PUBLIC PARTICIPATION WORKING GROUP (PPWG)

WEDNESDAY DECEMBER 3, 1997, 11:00 am –12:30pm (Eastern Time)

The teleconference is open to the public, and, as required by the MTC's public participation policy, an opportunity for public comment will be provided. Members of the public may participate in the teleconference meeting at the MTC's headquarters office at Suite 425, 444 N. Capitol Street, Washington, DC. Alternatively, members of the public may participate in the teleconference by calling the Access Teleconference Service at 703-736-7307 (long distance telephone charges are the responsibility of the caller). Inform the Access operator that you are participating in the Multistate Tax Commission Public Participation Working Group meeting and that your moderator is Paull Mines. No one from the public connecting to the teleconference or participating at the Commission's headquarters office who only wishes to observe need identify themselves (although they may elect to do so).

- I. Welcome and Introductions
- II. Public Comment Period
- III. Discussion of *Newly Submitted** Ideas for inclusion in "Phase II" Document on Ways to Make Compliance More Administrable and Provide Incentives for Compliance
- IV. Plans for Future Meetings
 - To facilitate planning work on the Phase II document, Working Group participants are asked to select, prior to this teleconference, the items on the existing Phase II list on which they would prefer to work.**
- V. Adjournment

*Two additional ideas have been submitted:

"The use of a prototype product/drug created and owned by an out-of-state company in clinical trials performed by an in-state company."

"One subject that you might consider adding is the development of nexus guidelines for specific industries. Different businesses may have different types of contacts with states and guidelines that were attuned to the facts presented by particular industry situations could be quite useful."

**PPWG Co-Chair Merle Buff has provided the following list of individuals who expressed a preliminary interest in working on the indicated topics:

Temporary/ Occasional Contacts	Common/ Contract Carrier	Advance Ruling Procedure	Indirect Property Interests	Use Tax Collection Agreement	Affiliate Nexus
Rosen Brady Garza Levering Feuerstein Lunka Hesselholt	Lunka Mines Bloom	Grossman Brady Bloom	Boucher Bloom		Rosen Brady Levering Feuerstein Grossman Boucher Lunka Mines Bloom
Nexus Duration	Economic Presence Nexus	Nexus from Intangibles	Mobile Property	When a Sale Is in a State	
Garza Feuerstein Grossman Hesselholt	Levering Boucher	Boucher Hesselholt Bloom	Garza Boucher Lunka Bloom	Garza Mines Hesselholt	

Individuals who would like further information regarding this meeting should contact Michael Mazerov, Director of Information, Multistate Tax Commission, 444 N. Capitol Street, NW, Suite 425, Washington, DC 20001, phone 202-624-8699, e-mail mmazerov@mtc.gov. Materials prepared in connection with the work of the PPWG are available at the Commission's World Wide Web site at www.mtc.gov/ppwgs/ppwglist.html.