



Multistate Tax Commission Special Meeting
Via Teleconference

Friday, February 24, 2017
3:00 to 4:00 p.m. Eastern Time

I. Roll Call of the States

Richard Jackson, Chair, (Idaho) called the meeting to order at 3:01 pm. He took roll and confirmed the presence of a quorum (9 compact states). The following people were in attendance:

Holly Coon	Alabama Department of Revenue	Wood Miller	Missouri Department of Revenue
Phil Horwitz	Colorado Department of Revenue	Katie Lolley	Oregon Department of Revenue
Matthew Scott	Colorado Department of Revenue	Jeff Henderson	Oregon Department of Revenue
Aaishah Hashmi	DC Office of Tax and Revenue	Nancy Prosser	Texas Comptroller of Public Accounts
Keith Richardson	DC Office of Tax and Revenue	John Valentine	Utah State Tax Commission
Randy Tilley	Idaho State Tax Commission	John Ryser	Washington Department of Revenue
Steve Wynn	Idaho State Tax Commission	Lennie Collins	North Carolina Department of Revenue
Rich Jackson	Idaho State Tax Commission	Mark Beshears	Kansas Department of Revenue
Nathan Nielson	Idaho Office of the Attorney General	Mike Kadas	Montana Department of Revenue

Mike Simmons	Nebraska Department of Revenue	Krystal Bolton	Louisiana Department of Revenue
Melinda Phelps	CPA	Rob Weyman	Reed Smith LLP
Jamie Yesnowitz	Grant Thornton	Brian Mayster	PricewaterhouseCoopers
Karen Boucher	Deloitte Tax LLP	Tripp Baltz	Bloomberg BNA
Nikki Dobay	Council On State Taxation	Amy Hamilton	State Tax Notes

II. Initial Public Comment Period

There were no comments at this time.

III. New Business

Uniformity Proposal Before the Commission: Recommended Amendments to the Commission's Model General Allocation and Apportionment Regulation

Helen Hecht, MTC General Counsel, briefly addressed the Resolution Adopting Amendments to the Multistate Tax Commission's Model General Allocation and Apportionment Regulations. She addressed the project's timeline and the edits that had been necessary to make the regulations reflect changes the Commission had made to the provisions of UDITPA contained in Compact, Article IV.

Phil Horwitz, on behalf of Colorado, moved for adoption of the Resolution Adopting Amendments to the Multistate Tax Commission's Model General Allocation and Apportionment Regulations. The motion passed by roll call vote, with 11 states for, totaling 89.06% in favor. No state opposed the motion and 5 states were absent. The Commissioners voted as follows:

Alabama - YES	Montana - YES
Colorado - YES	Oregon - YES
District of Columbia - YES	Texas - YES
Idaho - YES	Utah - YES
Kansas - YES	Washington - YES
Missouri - YES	

IV. Adjournment

Mr. Jackson, along with MTC Deputy Executive Director Marshall Stranburg, thanked the attendees for taking the time to participate in the call. A motion to adjourn passed by voice vote. The meeting adjourned at 3:15 pm.