



Minutes of Executive Committee Teleconference

Wednesday, September 12, 2018
 2:00 p.m. to 3:00 p.m. Eastern Time

I. Welcome and Introductions

Chair John Valentine, Utah, convened the meeting at 2:00 p.m. eastern time. Marshall Stranburg, MTC Deputy Executive Director, welcomed those in attendance and confirmed the presence of a quorum via roll call. The following people attended the meeting:

Holly Coon	Alabama Department of Revenue
Brandon Spanos	Alaska Department of Revenue
Tom Atchley	Arkansas Department of Finance and Administration
Brendon Reese	Colorado Department of Revenue
Randy Tilly	Idaho State Tax Commission
Phil Skinner	Idaho State Tax Commission
Sharonne Bonardi	Maryland Comptroller's Office
Jennifer Starr	Minnesota Department of Revenue
Joel Walters	Missouri Department of Revenue
Helen Hecht	Multistate Tax Commission
Gregory Matson	Multistate Tax Commission
Marshall Stranburg	Multistate Tax Commission
Bruce Fort	Multistate Tax Commission
Brian Hamer	Multistate Tax Commission
Lila Disque	Multistate Tax Commission
Chris Barber	Multistate Tax Commission
John Ficara	New Jersey Division of Taxation
Janice Shannon	New Mexico Taxation and Revenue Department
Dan Armor	New Mexico Taxation and Revenue Department

Dee Wald	North Dakota Office of State Tax Commissioner
Jeff Henderson	Oregon Department of Revenue
Katie Lolley	Oregon Department of Revenue
Nancy Prosser	Texas Comptroller of Public Accounts
Tommy Hoyt	Texas Comptroller of Public Accounts
John Valentine	Utah State Tax Commission
Dale Steager	West Virginia State Tax Department
Johnathan Horn	American Institute of CPAs
Dan Dejong	American Bar Association
Bruce Ely	American Bar Association
Tripp Baltz	Bloomberg BNA
Fred Nicely	Council on State Taxation
Nikki Dobay	Council on State Taxation
Paul Rafelson	Online Merchants Guild
Pilar Mata	Tax Executives Institute

II. Initial Public Comment Period

There were no public comments at this time.

III. Approval of Minutes of Executive Committee Meeting on July 26, 2018

The Chair asked that the minutes be amended to reflect that that the approval for the Commission to file a brief in the United States Supreme Court was in relation to the *Cougar Den* case from Washington state. Randy Tilley, Idaho, asked that the date of the uniformity committee be changed to July 24, 2018. Nancy Prosser, Texas, moved for approval of the minutes as amended. The motion was approved by unanimous consent.

IV. Uniformity Item Before the Executive Committee for Action

Model Uniform Statute and Regulation for Reporting Adjustments to Federal Taxable Income and Federal Partnership Audit Adjustments

MTC General Counsel Helen Hecht provided a report on the model under consideration. Chair Valentine then opened the floor for comments. No comments were received. Katie Lolley, Oregon, moved to submit the proposed model for public hearing. There was no debate on the motion. The motion passed by roll call vote with 11 in favor, no objections, and no abstentions.

V. Adjournment

There was no further business. The meeting adjourned by unanimous consent at 2:18 p.m.