



MULTISTATE TAX COMMISSION

MINUTES OF MEETING HELD APRIL 25, 2018

Strategic Planning Steering Committee

Radisson Blu Mall of America
2100 Killebrew Drive
Bloomington, Minnesota

4:30 p.m. to 6:00 p.m. Central Time

I. Welcome and Introductions

The meeting was called to order at 4:30 p.m. central by Chair Nancy Prosser, Texas. The following persons attended the meeting in person:

Holly Coon	Alabama Department of Revenue
Christy Vandevender	Alabama Department of Revenue
Deanna Munds-Smith	Arkansas Department of Finance and Administration
Randy Tilley	Idaho State Tax Commission
Richard Cram	Multistate Tax Commission
Marshall Stranburg	Multistate Tax Commission
Helen Hecht	Multistate Tax Commission
Brian Hamer	Multistate Tax Commission
Thomas Shimkin	Multistate Tax Commission
Greg Matson	Multistate Tax Commission
Lila Disque	Multistate Tax Commission
Dee Wald	North Dakota Office of State Tax Commissioner
Nancy Prosser	Texas Comptroller of Public Accounts
Tommy Hoyt	Texas Comptroller of Public Accounts
John Valentine	Utah State Tax Commission
Frank Hales	Utah State Tax Commission
Bryan Kelly	Washington State Department of Revenue

Gil Brewer	Washington State Department of Revenue
Ryan Prete	Bloomberg Tax
Virgil Helton	FAST Enterprises
By Phone:	
John Ficara	New Jersey Department of Revenue
Lee Baerlocher	Montana Department of Revenue

II. Initial Public Comment Period

There were no comments.

III. Approval of Minutes of Strategic Planning Steering Committee Meeting on November 16, 2017

Gil Brewer, Washington, moved for approval of the minutes as written. The motion passed by voice vote.

IV. Reports on Completed and Ongoing Strategic Planning Projects

Ms. Prosser briefly reviewed the 10 projects charted by the committee and noted that 9 of them had been completed, while one was tabled. There currently are no active projects.

V. Review of Updates to Communication Plan

Ms. Prosser gave a report on updates made to the communication plan. She provided information on the committee's work and its focus in recent months, as well as an overview of past accomplishments and a proposed transition to ongoing strategic practices. Ms. Prosser also noted that we are approaching the 2019 date for the original outlook for strategic planning efforts as reflected in the communication plan. Greg Matson, Executive Director of the Commission, commented that the role of the committee could serve a reflective function, to support the Executive Committee, and to give a role to sovereignty member states to participate more in the oversight and direction of the Commission. Marshall Stranburg, Deputy Executive Director of the Commission, also commented that the committee wants to have the leadership of the standing committees involved. Ms. Prosser commented that having the standing committee leadership involved allowed there to be direct communication with between the strategic planning committee and those committees.

VI. Proposed Revisions to Committee Name, Charter, and Planning Calendar

A. Proposed Charter Revisions

Ms. Prosser presented information on the charter revisions such as including standing committee chairs and vice chairs as advisory members to this committee. Frank Hales, Utah (Chair of the Audit Committee), commented that he believed it was a good idea to have the leadership of the standing committees as part of the strategic planning committee. Tommy Hoyt, Texas (Vice Chair of the Uniformity Committee), agreed. Ms. Prosser noted that part of the purpose is simply to remind everyone of the strategic purposes of the Commission. Christy Vandevender, Alabama (Chair of the Nexus Committee), also commented that it would be a good time for this committee to reach out to the members of the standing committees as well.

B. Proposed Calendar Revisions

Ms. Prosser presented the proposed calendar for the committee and the standing committees with respect to strategic planning. Proposed changes include recurring review of mission, vision, values, and goals, updating of charters, and completion of environmental scans. Mike Kadas, Montana, noted that strategic planning is often done as a 3 to 5 year process. Mr. Stranburg pointed out his suggestion to make the strategic planning process a yearly occurrence, so that the Commission and its committees would be doing bits of the process every year rather than taking on a heavier burden once every 3 to 5 years. Mr. Matson provided some background on history of the commission's strategic planning process. Dee Wald, North Dakota (Vice Chair of the Litigation Committee), commented that the activities listed seemed somewhat formal. Ms. Prosser commented that it did seem like the leadership would be wanting to take a more informal approach. Ms. Wald and Ms. Prosser also discussed this as part of the transition from planning to ongoing strategic practice.

Holly Coon, Alabama (Chair of the Uniformity Committee), asked if it would be possible to find more ways for the Commission's uniformity process to engage the business community and be sure they felt what they have contributed has been heard. Mr. Brewer inquired if there was a better way to get businesses to contribute and find a way to enhance their participation. This may require the uniformity committee and other committees to take a step back and look at this issue at a higher level. Mr. Hoyt asked whether it might be possible to have business members of committees. Mr. Brewer wondered whether there should be more in the proposed transition structure to address the participation of outside groups—particularly business interests. Mr. Matson responded that the Commission's committees always take public comment and participation and this committee would too. John Ficara, New Jersey, asked where the ideas for projects come from. (Based on discussion, they come from various sources.) Lee Baerlocher, Montana (Vice Chair of the Audit Committee), asserted that the states need the opportunity to raise ideas without having a more formal process.

Mr. Matson noted that the standing committees are not intended to be constrained in taking on new projects, and referred to the recent nexus project. Ms. Vandevender commented that she had difficulty knowing where the ideas generated in the standing committee end and the

ideas for the strategic committee begin. Ms. Prosser agreed that some ideas do not need to come from the strategic committee. Mr. Brewer brought up the idea that there are some projects (like a response to what happens in *Wayfair*) that would cut across committees, and that would benefit from substantial public input. Ms. Coon commented that the process of coordinating can be a little cumbersome since there is a back-and-forth process between this committee and the standing committees. Mr. Stranburg commented that the projects in the normal course would not come to the strategic committee. Mr. Matson gave an example involving commission processes that might need to be changed that would be proper issues for the strategic committee.

Ms. Vandevender wondered whether someone could put together an outline or summary of the kinds of projects that would come to this committee. Mr. Matson commented that some projects only involve a single standing committee—but if they are larger strategic issues—this strategic committee can provide support and facilitation. Ms. Prosser wanted to also make the point that this strategic committee also supported the process for coming up with strategic ideas at the standing committee level. Ms. Wald commented that the committee needed to change its name. There was general agreement. Ms. Prosser suggested revising the committee's name to Strategic Leadership Committee.

VII. Review of Suggested Revisions to the Commission's Mission, Vision, Values, and Goals

There were no revisions to review at this time. Committee members were again asked to review the current mission, vision, values, and goals and provide suggested changes.

VIII. Committee Membership and Leadership for 2018-2019

Existing committee members Mr. Ficara, Ms. Wald, and Mr. Brewer indicated that they were willing to continue to serve.

IX. Next Steps and Other Strategic Planning Business

Mr. Matson said that he, Ms. Prosser, and Mr. Stranburg can work on incorporating input received from committee members.

X. Steering Committee Report to the Commission

Ms. Prosser will present an oral report on the meeting to the Executive Committee.

XI. Adjournment

The meeting adjourned at 5:48 p.m.