



MULTISTATE TAX COMMISSION

**Uniformity Committee
AGENDA**

(See committee rules on page 3)

Wednesday, November 7, 2018

8:30 A.M. to 4:00 P.M. Eastern

All times are approximate

Rosen Centre Hotel
9840 International Drive
Orlando, Florida 32819

To participate by phone, please call: 1-719-457-1414 Conference Code: 258090#.

- I. Welcome and Introductions (8:30 A.M. – 8:40 A.M. Eastern)**
Holly Coon, Chair, Alabama and Tommy Hoyt, Vice Chair, Texas
State representatives and members of the public are welcome, but not required, to introduce themselves.

- II. Initial Public Comment Period (8:40 A.M. – 8:45 A.M.)**
Members of the public may take this opportunity to address the committee concerning any topic related to its purposes, including the agenda. If the comment is related to a specific item on that agenda, however, the Chair may request that the comment be saved until discussion of that item. The Chair may set time limits on public comments in order to give everyone the opportunity to speak and in order to complete committee business.

- III. Approval of Minutes of Meeting Held July 24, 2018 (8:45 A.M. – 8:50 A.M.)**
Holly Coon, Chair

[See link to minutes in the online agenda on the MTC website.]

- IV. Report – General Uniformity Update (8:50 A.M. – 9:00 A.M.)**
Helen Hecht, General Counsel, MTC
MTC staff will give a report on developments in enacting or adopting the Commission's uniform recommendations and other related matters.

[See link to report.]

- V. Strategic Planning – Committee Information (9:00 A.M.– 9:10 A.M.)**
Marshall Stranburg, Deputy Executive Director, MTC
Report on what is happening in the Strategic Planning Committee and how it may affect the Uniformity Committee.

MTC Uniformity Committee Agenda

**VI. Proposed Amended Uniformity Charter (9:10 A.M. – 9:20 A.M.)
Helen Hecht, General Counsel, MTC**

Review and discussion of proposed updated charter for the committee to consider.

[See link to copy of proposed charter.]

**VII. PROJECT: *Finnigan* Combined Filing Work Group Report
(9:20 A.M. – 9:50 A.M.)
Phil Skinner, Idaho and Bruce Fort, Counsel, MTC**

The work group will update the committee on its work to date. (No vote expected.)

[See link to project page and report.]

BREAK – 9:50 A.M. – 10:10 A.M.

**VIII. PROJECT: *Wayfair* Implementation Project Work Group Report
(10:10 A.M. – 11:10 A.M.)
Tommy Hoyt, Texas; Richard Cram, MTC Nexus Director; and Brian Hamer,
Counsel, MTC**

The work group will update the committee and present a paper summarizing its findings for discussion by the committee. The commission staff is also seeking guidance from the committee on the proposed model Sales and Use Tax Notice and Information Reporting Statute. (Vote expected.)

[See link to project page and report.]

**IX. REPORT: Summary of State Response to Federal Tax Reform & Issues
(11:10 A.M. – 11:30 A.M.)
Bruce Fort, Counsel, MTC**

[See link to report.]

LUNCH (on your own) – 11:30 A.M. – 1:00 P.M.

**X. STATE ROUNDTABLE
(1:00 P.M. – 2:00 P.M.)**

State representatives can use this time to give an update on recent statutory or regulatory changes in their states affecting taxation of multistate businesses and provide information on their upcoming legislative sessions.

BREAK – 2:00 P.M. – 2:15 P.M.

MTC Uniformity Committee Agenda

**XI. REPORT – Foreign Sellers – Challenges for State Tax Enforcement
(2:15 P.M. – 2:45 P.M.)
Brian Hamer, Counsel, MTC**

[See link to report.]

**XII. NEW BUSINESS – Pending Issues and Possible New Projects
(2:45 P.M. – 4:00 P.M.)
Holly Coon, Chair and Helen Hecht, General Counsel, MTC**

The committee will receive a presentation on pending issues and possible new projects. The Chair will also entertain suggestions for other committee projects or topics of discussion. (Vote expected.)

[See link to report and other information.]

Adjourn

Committee Rules:

Generally – The Chair runs the meeting, following the agenda. Anyone wishing to speak should ask to be recognized by the Chair. Questions are welcome at any time and participation is encouraged. The agenda also provides signals for each topic as to the type of participation anticipated (discussion, advice, voting, etc.). Members of the public are invited to provide comments as well.

Committee Members – Committee membership is voluntary and inclusive. All state personnel present or on the phone during a meeting are welcome to participate as members of the Committee and can offer motions or amendments and participate in Committee discussion, etc. But only one person from each state should cast a vote. (Members from the same state can decide who votes.)

Motions and Amendments – Official Committee decisions are made by motion (no need for a second). Motions may be offered by any Committee member, with or without an invitation of the Chair. The moving member may amend or withdraw a motion prior to a vote and other members may offer amendments, “friendly” or not. The Chair will allow discussion of motions and amendments prior to voting. The Chair may allow a request to reconsider a motion after a vote.

Voting – The Chair determines how particular votes are taken—including asking for objections only. State members participating by phone may be asked to identify themselves when voting, but otherwise, there is no requirement for a roll call vote. Unless the Chair asks for objections only, members may vote to accept or reject a motion or amendment or may abstain. Staff will be asked to record adopted motions and amendments, but need not record vote tallies unless requested.