



July 2018 Uniformity Committee Meeting

The Boston Westin Waterfront
425 Summer Street
Boston, Massachusetts

Staff Report – Uniformity Status Report

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Developments

In line with the Multistate Tax Commission's strategic planning initiatives, this report summarizes developments related to models put forward by the Uniformity Committee. (Final models are available on the MTC's website, www.mtc.gov, under the Uniformity tab.) Important developments to report include:

Income Tax

- Kentucky adopted combined filing and market sourcing following Commission models;
- Colorado has adopted changes to its law which follow the changes to Article IV, including market sourcing, adopted by the Commission;
- New Jersey adopted combined filing and market sourcing (following the benefit-received approach).

Sales and Use Tax

In 2016, the Commission adopted a model Sales Tax Nexus ("Engaging in Business") statute. The Supreme Court's ruling in the *Wayfair* case arguably makes this model obsolete.

Other

The Commission will take up the two proposed uniform Section 18 regulations – Reg. 18(c) – Gross Receipts; and Reg. 18(k) – Gross Receipts – Bank Holding Companies and Subsidiaries – at its annual business meeting. The Executive Committee will consider the Hearing Officer's report on the proposed Sales and Use Tax Notice and Information Reporting model statute at its meeting.