



MULTISTATE TAX COMMISSION

**PUBLIC NOTICE & AGENDA**

**Multistate Tax Commission Executive Committee Meeting**

444 North Capitol St., N.W.  
Washington, D.C. 20001

**Thursday, May 8, 2014**

8:30 a.m. to 5:00 p.m. Eastern Time

Note: Participation in the open sessions of this Executive Committee meeting via teleconferencing will be available by using the following dial-in number: 1-800-442-5794, conference code 626121

**I. Welcome and Introductions**

**II. Initial Public Comment Period**

In accordance with its Public Participation Policy, the Commission provides this opportunity for members of the public to address the Commission directly on this agenda. The Chair may also provide for public comment before or during the committee's discussion of specific agenda items.

**III. Approval of Minutes of Executive Committee Meetings on December 12, 2013**

**IV. Report of the Chair**

- A. Resolutions Committee
- B. Nominating Committee

**V. Report of the Treasurer**

- A. Financial Report for the Period July 1, 2013 – March 31, 2014
- B. 2014-2015 Budget Review & Approval

**VI. Report of the Executive Director**

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*If you would like additional information about this meeting, contact Gregory S. Matson, Deputy Executive Director, Multistate Tax Commission, 444 North Capitol Street, N.W., Suite 425 Washington, D.C. 20001 | Tel: (202) 650-0300 | Email: [gmatson@mtc.gov](mailto:gmatson@mtc.gov)*

**VII. Committee & Program Reports**

- A. Audit Committee
- B. Litigation Committee
- C. Nexus Committee
- D. Uniformity Committee
- E. Training Program
- F. Other Committee & Program Business (if any)

**VIII. Recommended Amendments to Public Participation Policy Section 5(b)**

**IX. Strategic Planning Report**

**X. Uniformity**

- A. Hearing Officer Report on Recommended Amendments to Compact Article IV [UDITPA]
  - 1. Section 9, Factor weighting
  - 2. Section 18, Distortion relief
  - 3. Section 1(a), Definition of “business income”
  - 4. Section 17, Sales factor sourcing for services and intangibles
  - 5. Section 1(g), Definition of “sales”
- B. Referral to Public Hearing of Proposed Amendments to Model Uniform Financial Institutions Apportionment Rule
- C. Model Sales & Use Tax Notice and Reporting Statute
- D. Other Uniformity Matters (if any)

**XI. Federal Issues with State Tax Implications**

- A. S. 31/H.R. 434/H.R. 3086, Permanent Internet Tax Freedom Act of 2013; and S. 1431, Internet Tax Freedom Forever Act
- B. S. 743/H.R. 684, Marketplace Fairness Act of 2013
- C. H.R. 1129/S. 1645, Mobile Workforce State Income Tax Simplification Act of 2013
- D. S. 1364/H.R. 3724, Digital Goods and Services Tax Fairness Act of 2013
- E. H.R. 2992, Business Activity Tax Simplification Act of 2013
- F. H.R. 2309/S. 1235, Wireless Tax Fairness Act of 2013
- G. Federal Tax Reform
- H. Other Federal Legislative Activity

**XII. Upcoming Meetings & Events**

47th Annual Conference & Meetings, July 28 – 31, 2014, Albuquerque, New Mexico

**XIII. CLOSED SESSION -----**

**A. Nexus Committee & National Nexus Program**

1. Approval of Minutes of Closed Session on December 12, 2013
2. Report on Confidential Matters

Pursuant to the Commission's Public Participation Policy, Section 15, Subsection (c), this item is scheduled for a closed session because it involves confidential taxpayer information, the disclosure of which is prohibited by law. Pursuant to the Commission's Public Participation Policy, Section 16, consideration of minutes is scheduled for a confidential session because that policy requires that the minute book of a closed session be kept confidential.

**B. Audit Committee & Joint Audit Program**

1. Approval of Minutes of Closed Session on December 12, 2013
2. Report on Confidential Matters

Pursuant to the Commission's Public Participation Policy, Section 15, Subsection (c), this item is scheduled for a closed session because it involves confidential taxpayer information, the disclosure of which is prohibited by law. Pursuant to the Commission's Public Participation Policy, Section 16, consideration of minutes is scheduled for a confidential session because that policy requires that the minute book of a closed session be kept confidential.

**C. Items Related to Pending Litigation & Commission Personnel Matters**

1. Approval of Minutes of Closed Session on December 12, 2013
2. Litigation regarding Compact Article III Election
3. Other Confidential Matters

Pursuant to the Commission's Public Participation Policy, section 15, subsection (f), an item relating to pending litigation may be scheduled for a closed session if it involves a current adjudicatory proceeding to which the Commission or a member State is a party; if it involves significant exposure to litigation against the Commission or a member State, if this body needs to decide if a significant exposure to litigation exists; or if the Commission or a member State is initiating or making a decision to initiate litigation. Pursuant to section 15, subsection (a) and (e), an item may be scheduled for a confidential session because it involves

confidential personnel information or the discharging of responsibilities related to salaries, salary schedules, or compensation paid in the form of fringe benefits.

**XIV. PUBLIC SESSION RECONVENED -----**

Reports from Closed Session (if any)

**XV. Adjournment**