



MULTISTATE TAX COMMISSION

Income & Franchise Tax Uniformity Subcommittee Meeting
Via Teleconference
Tuesday, February 21, 2012
3:30 to 5:00pm Eastern Time

Name of Attendee	Affiliation	Name of Attendee	Affiliation
Richard Cram	Kansas	Wood Miller	Missouri
Steve Krenkel	Minnesota		
Janielle Lipscomb Gary Humphrey Jeff Henderson	Oregon	Myles Vosberg Matt Pearl Emily Thompson	North Dakota
Ben Miller Melissa Potter	California FTB	Tom Atchley	Arkansas
Bradley Heller	California BOE	Carolyn Turnble	Georgia
Robyn Wilson	Alaska	Lori Thompson	South Dakota
Rebecca Abbo Louis Gomez	New Mexico	Shirley Sicilian Roxanne Bland Bruce Fort Loretta King	MTC

Robynn Wilson, Chair of the Income & Franchise Tax Uniformity Subcommittee, asked Shirley Sicilian, MTC General Counsel, to begin discussion on technical amendments regarding the word “sales” in Compact Art. IV. Ms. Sicilian referenced her memorandum of February 10, 2012, which describes this “narrow issue” and distinguishes the two meanings of the word “sales”. Ben Miller stated that it may take some getting used to, but the technical amendment helped to give clarity. Gary Humphrey pointed out that the effort involved in making changes throughout the statute might raise its own risks.

Richard Cram asked if the lack of distinction between “sales” and “receipts” had ever caused problems in the past. Mr. Ben Miller answered that there had been some litigation where states may have conceded on the inclusion in the sales factor of receipts from a transaction simply because it was literally a “sale,” even though it shouldn’t necessarily have fallen within the definition of “sales.” Mr. Ben Miller made a motion to recommend the amendments favorably and the motion passed. (CA, KS, AR, AK, NM, MO, voting aye; ND, OR, voting nay)

The Subcommittee Adjourned.