



MULTISTATE TAX COMMISSION

MINUTES

Sales & Use Tax Uniformity Subcommittee Meeting
 Via Teleconference
 Tuesday, January 31, 2012
 3:30 Eastern Time

Name of Attendee	Affiliation	Name of Attendee	Affiliation
Richard Cram	Kansas	Wood Miller	Missouri
Associates	Minnesota	Amy Hamilton	State Tax Notes
Michael Mason	Alabama	Myles Vosberg Mary Loftsgard Dee Wald and Associates	North Dakota
Ben Miller	California FTB	Stewart Binke	Michigan
Bradley Heller	California		
Jennifer Hays	Kentucky	Nancy Prosser	Texas
	Oregon		
Mike Fatale	Massachusetts	Phil Horwitz	Colorado
Randy Tilley	Idaho	Diann Smith	Southerland
Todd Lars	COST	Robyn Wilson	Alaska
Rebecca Abbo Louie Gomez	New Mexico	Terry Frederick	Sprint
Randy Tilley	Idaho	Dave Clark	ABA Tax
Shirley Sicilian Roxanne Bland Bruce Fort	MTC	Terry Fredrick	Sprint
Associates	Microsoft	Gary Humphrey	Oregon
Associates	Wisconsin	Irene Share	AIACPA
Associates	South Dakota		

Chairman Miller welcomed everyone and opened the public comment session. He turned the proceedings over to Richard Cram, Chair of the Sales & Use Tax Uniformity Subcommittee. Mr. Cram asked Shirley Sicilian, MTC General Counsel, to brief the

subcommittee on the Sales and Use tax Notice and Reporting project. Ms. Sicilian explained that the Executive Committee has asked for a new draft with a recommended minimum thresholds for the "de-minimis in-state sales" exception, (d)(2) and the "small seller" exception, (d)(1). She noted that the "de minimis" exception should probably be smaller than the "small seller" exception, or the "small seller" exception becomes irrelevant.

Subcommittee members discussed the thresholds and their relative levels. Wood Miller moved to reflect recommended minimums of \$200,000 for "small seller" and \$100,000 for "de minimis." There was additional discussion. If the thresholds were the same, or if the "de-minimis in-state sales" threshold were greater than the "small seller" threshold, then the "small seller" exception would not be needed. The Subcommittee discussed adding to each of these two exceptions a lower recommended minimum threshold for the notice requirements than for reporting requirements, to reflect that the notice requirements are simpler to comply with than the reporting requirements.

The members asked to see a redrafted version that incorporates these thoughts, for discussion at their next teleconference.

The Sales and Use Tax Uniformity Subcommittee adjourned.