Wood Miller, Chair of the Uniformity Committee, welcomed everyone and opened the public comment session. He then turned the proceedings over to Richard Cram, Chair of the Sales & Use Tax Uniformity Subcommittee, who, in turn, asked Shirley Sicilian, MTC General Counsel, to provide background on the Sales and Use Tax Notice and Reporting model statute. Ms. Sicilian referenced her memorandum of February 10, 2012 which includes a copy of the redrafted model statute. The model has been redrafted to reflect the subcommittee’s direction during its teleconference of January 31, 2012. It would add recommended minimum thresholds to the “small seller” exception of $200,000 and $100,000 for the reporting and notice requirements respectively; and would add recommended minimum thresholds to the “de minimis exceptions of $100,000 and $50,000 for the reporting and notice requirements respectively. One member expressed concerned that her state does not usually provide de minimis exceptions and mentioned garage sales. Members discussed their reading of the statute and that it applies only to sellers that are not collecting and remitting sales or use tax. Members acknowledged that this model would create exceptions to the notice and reporting requirements, but distinguished that from an exception to the requirement to collect and remit — this model does not create any exceptions for collection and remittance. Wood Miller asked if the revisions to the draft should go forward. Myles Vosberg made a motion to recommend the model favorably to the uniformity committee. The motion passed. (ND, KS, AK, AR, NM, SD voting aye; CA, OR, abstaining)