Wood Miller, Chair of the Uniformity Committee, opened the meeting and asked Shirley Sicilian, MTC General Counsel, to give some background on the matters before the Uniformity Committee. Ms. Sicilian referenced her memorandum of February 10, 2012, regarding Compact Art.IV.17(a)(4) and (5) and the attached clarifications. These clarifications had been recommended favorably to the Uniformity Committee by the Income & Franchise Tax Uniformity Subcommittee on January 31, 2012. A motion was made to approve the proposal as a recommendation to the Executive Committee. The motion passed (CA, MO, KS, AK, ND, AR, NM, OR, voted aye; no states voted nay).

Chairman Miller recognized that votes by each of the Uniformity Subcommittees have placed two additional items on the Uniformity Agenda, and that potential action on each of these two items had been noticed on the Uniformity Agenda. A motion was made to approve the Sales & Use Tax Subcommittee’s recommendation on the Sales and Use Tax Notice and Reporting model statute. The recommendation 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. The motion passed (MO, KS, AK, ND, AR, NM, CA, voting aye; no state voting nay; and OR abstaining).

Mr. Ben Miller suggested the Uniformity Committee continue its discussion on technical amendments regarding the term “sales” in Art. IV to the in-person meetings in March, since there were some “no” votes during the Subcommittee meeting.

The Committee Adjourned.