



**MINUTES OF MEETING HELD AUGUST 7, 2019**

**Multistate Tax Commission Annual Business Meeting**

The Grove Hotel  
245 South Capitol Boulevard  
Boise, Idaho

2:00 p.m. to 5:00 p.m. Mountain Time

**I. Roll Call of the States**

The Chair, John Valentine, Utah, called the meeting to order at 2:00 p.m. with a roll call. He confirmed the presence of a quorum and asked other participants to introduce themselves. The following is a list of members and participants:

Laura Cumbie	Alabama Department of Revenue
Christy Vandevender	Alabama Department of Revenue
Brandon Spanos	Alaska Department of Revenue
Lisa Ables	Arkansas Department of Finance and Administration
Walter Anger	Arkansas Department of Finance and Administration
Tom Atchley	Arkansas Department of Finance and Administration
Alicia Austin-Smith	Arkansas Department of Finance and Administration
Carla Haugen	Arkansas Department of Finance and Administration
Deanna Munds-Smith	Arkansas Department of Finance and Administration
Betsy Clancy	Colorado Department of Revenue
Michael (Scott) Hathaway	Colorado Department of Revenue
Sammy Khakame	Colorado Department of Revenue
Josh Pens	Colorado Department of Revenue
Brendon Reese	Colorado Department of Revenue
Misgana Tesfaye	Colorado Department of Revenue
Keith Richardson	District of Columbia Office of Tax and Revenue

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Tom Harris	Idaho State Tax Commission
Phil Skinner	Idaho State Tax Commission
Erick Shaner	Idaho State Tax Commission
Elliot Werk	Idaho State Tax Commission
Ben Clough	Iowa Department of Revenue
Michael Mertens	Iowa Department of Revenue
Alana Stamas	Iowa Department of Revenue
Michael Hale	Kansas Department of Revenue
Scott Reed	Kansas Department of Revenue
Kasey Skidmore	Kansas Department of Revenue
Antonio Ferachi	Louisiana Department of Revenue
Maria Sanders	Missouri Department of Revenue
Lee Baerlocher	Montana Department of Revenue
Gene Walborn	Montana Department of Revenue
Alan Kline	New Jersey Division of Taxation
Marek Grabowski	New Mexico Taxation and Revenue Department
Emily Oster	New Mexico Taxation and Revenue Department
Tim Van Valen	New Mexico Taxation and Revenue Department
Matt Peyerl	North Dakota Office of State Tax Commissioner
Dee Wald	North Dakota Office of State Tax Commissioner
Nia Ray	Oregon Department of Revenue
Anita Conner	Pennsylvania Department of Revenue
Debra Houck	Pennsylvania Department of Revenue
Tommy Hoyt	Texas Comptroller of Public Accounts
Ray Langenberg	Texas Comptroller of Public Accounts
Nancy Prosser	Texas Comptroller of Public Accounts
Frank Hales	Utah State Tax Commission
Tiffany Southworth	Utah State Tax Commission

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John Valentine	Utah State Tax Commission
Scott Peterson	Avalara
Tripp Baltz	Bloomberg BNA
Virgil Helton	FAST Enterprises
Will Rice	FAST Enterprises
Karen Boucher	FIST Coalition
Rich Jackson	Idaho State Tax Commission (retired)
Gale Garriott	Federation of Tax Administrators
William (Chris) Barber	Multistate Tax Commission
Holly Coon	Multistate Tax Commission
Richard Cram	Multistate Tax Commission
Lila Disque	Multistate Tax Commission
Elliott Dubin	Multistate Tax Commission
Cathy Felix	Multistate Tax Commission
Bruce Fort	Multistate Tax Commission
Brian Hamer	Multistate Tax Commission
Helen Hecht	Multistate Tax Commission
Greg Matson	Multistate Tax Commission
Thomas Shimkin	Multistate Tax Commission
Lawrence Shinder	Multistate Tax Commission
Marshall Stranburg	Multistate Tax Commission
<b>By Phone:</b>	
Wendy Margolis	Multistate Tax Commission
Bill Six	Multistate Tax Commission

## II. Initial Public Comment Period and Other Communications

There were no initial public comments.

**III. Approval of Minutes of the Annual Business Meeting held July 25, 2018, and the Special Commission Meeting Held January 24, 2019**

Nancy Prosser, Texas, moved for approval of the minutes as written. The motion passed unanimously by voice vote.

**IV. Report of the Treasurer**

Ms. Prosser reported on behalf of Glenn Hager. At the April meeting, the Executive Committee approved the budget for the upcoming year. There have been no changes, so Ms. Prosser asked the full commission to ratify the budget. Keith Richardson, D.C., moved to ratify the budget for the upcoming year. The motion passed unanimously by voice vote.

**V. Report of the Executive Director**

Greg Matson, Executive Director, highlighted a few aspects of the report provided in the materials and online. Proposed assessments were over \$62 million for corporate income tax audits and over \$6 million for sales and use tax audits. Joint Audit Program Director Keith Getschel has retired and Holly Coon replaced him. Internal training for audit staff was conducted in Boston this year. The Commission's Director of Policy, Elliott Dubin, announced his retirement and Mr. Matson recognized him for his achievements and tenure with the Commission.

**VI. Reports of the Executive Committee and Other Committees**

**A. Committee Reports (available online at <http://www.mtc.gov/Events-Training/2019/52nd-Annual-Business-Meeting>)**

**1. Executive Committee**

Mr. Matson reported that the Executive Committee met four times from July 1, 2018, to June 30, 2019:

- July 26, 2018, in Boston, Massachusetts;
- September 12, 2018, via teleconference
- November 8, 2018, in Orlando, Florida; and
- April 26, 2019, in Denver, Colorado.

These were all regular meetings which are documented in his written report and the minutes of the meetings. He referred those interested to his written report for additional details.

**2. Audit Committee**

Frank Hales, Utah, presented the Audit Committee report that was provided in the materials and online.

**3. Litigation Committee**

Helen Hecht, General Counsel, presented the committee report that was provided in the materials and online.

**4. Nexus Committee**

Christy Vandevender, Alabama, reported for the Nexus Committee from the report that was provided in the materials and online.

**5. State Intercompany Transactions Advisory Service Committee**

Marshall Stranburg, Deputy Executive Director, presented the report that was provided in the materials and online.

**6. Strategic Planning Steering Committee**

Ms. Prosser presented the Strategic Planning report that was provided in the materials and online.

**7. Uniformity Committee**

Tommy Hoyt, Texas, presented from the report that was provided in the materials and online.

**B. Commission Action on Executive and Other Committee Reports**

Dee Wald, North Dakota, moved to ratify the actions of the Executive Committee during the past fiscal year and approve the committee reports. The motion passed unanimously by voice vote.

**VII. Unfinished Business**

There was no unfinished business to be considered at this meeting.

**VIII. New Business**

There was no new business to be considered at this meeting.

**IX. Report of the Resolutions Committee**

There were only honorary resolutions this year and Brendon Reese, Colorado, moved to accept them. The motion passed by voice vote.

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**X. Report of the Nominating Committee**

The nominating committee presented a slate of nominees to fill the officer and at-large positions on the Executive Committee for 2019-2020. There were no nominations from the floor.

**XI. Election of Officers and Executive Committee**

Mr. Reese moved to adopt the slate of officers for the 2020 year. There was no debate and the motion passed by unanimous voice vote.

**XII. Report of the Chair**

Mr. Valentine looked back on a fun two years as chair of the Commission and thanked Boise for its warm welcome. He also thanked Commission staff for a smooth and functional meeting.

**XIII. Comments by Chair-Elect**

Mr. Richardson, the chair-elect, called the position a “humbling opportunity” and thanked Mr. Valentine for his work with the Commission.

**XIV. Adjournment**

Ms. Prosser moved to adjourn and the meeting concluded at 2:54 p.m.