



MULTISTATE TAX COMMISSION

Report of the Uniformity Committee

Tommy Hoyt (Texas), Chair
Maria Sanders (Missouri), Vice Chair

To the Commission

By Video Conference
Wednesday, July 29, 2020

The status of Uniformity projects is summarized below:

Project/Work Groups	
<i>Finnigan-Combined Filing Work Group</i>	
<i>Chair and Staff</i>	Phil Skinner, Idaho; Bruce Fort and Helen Hecht, MTC Staff
<i>Scope of Project</i>	This work group was tasked with creating an alternative combined filing model statute following the “Finnigan” approach. (The commission’s existing model follows the “Joyce” approach).
<i>Status</i>	Early in 2020, the work group completed its work and recommended a proposed draft to the Uniformity Committee, which approved that draft and recommended it to the Executive Committee in April. This committee approved the draft for public hearing. A public hearing was held on June 9, 2020 and the hearing officer, Bruce Fort, will present his report in a separate item on the committee’s agenda.
<i>P.L. 86-272 Work Group</i>	
<i>Chair and Staff</i>	Laurie McEllhatton, California, and Brian Hamer, MTC staff
<i>Scope of Project</i>	This work group was tasked with updating the Commission’s Statement of Information Concerning Practices of Multistate Tax Commission and Signatory States under Public Law 86-272.
<i>Status</i>	The work group completed its work and recommended proposed revisions to the Uniformity Committee, which approved them and recommended them to the Executive Committee in April. That committee approved the revisions for a public hearing that will be held August 5, 2020. Robert Desiderio has agreed to act as hearing officer. We expect the report of the hearing officer to be available at the Executive Committee’s next meeting.

<i>Wayfair and Marketplace Implementation Work Group</i>	
<i>Chair and Staff</i>	Steven Alvarez, Georgia; Richard Cram, MTC Staff
<i>Scope of Project</i>	This work group is focusing on the issues that states are seeing in implementing the <i>Wayfair</i> decision, and especially on the collection and reporting requirements for marketplaces.
<i>Status</i>	The work group has produced a white paper that is continuously updated, tracking what states are doing in response to various issues. The work group is currently on hold, pending a decision by Uniformity Committee to take up additional matters.
<i>New Project Selection Work Group</i>	
<i>Chair and Staff</i>	Maria Sanders, Missouri; Helen Hecht, MTC Staff
<i>Scope of Project</i>	The Uniformity Committee formed this work group to follow up on recommendations from the strategic planning task force to come up with a more robust process for identifying and vetting possible new projects.
<i>Status</i>	The work group is presenting its proposed process for consideration by the Uniformity Committee at that committee's July 27, 2020 meeting. (Any additional information on steps taken by the committee at that meeting will be reported orally.)