



MULTISTATE TAX COMMISSION

**To:** MTC Uniformity Standing Subcommittee  
**From:** Maria Sanders, Chair  
Helen Hecht, Uniformity Counsel  
**Subject:** Minutes of December 17, 2020 Meeting – DRAFT  
**Date:** January 15, 2021

- I. Welcome and Introductions – Tommy Hoyt, Uniformity Committee Chair, filling in for Chair, Maria Sanders

Members of the Subcommittee Present:

- Tommy Hoyt, Texas
- Gil Brewer, Washington
- Michael Hale, Kansas
- Michael Fatale, Massachusetts
- Ray Langenberg, Texas
- Laurie McElhatton, California
- Ashley McGhee, North Carolina
- Dee Wald, North Dakota
- Phil Skinner, Idaho

Others in Attendance:

- Bruce Fort, MTC
- David Merrien, Montana
- Thomas Shimkin, MTC
- Rebecca Rodak, West Virginia
- Tommy Galloway, Alabama
- Christina Hall, Alabama
- Joseph Wasicak, Wisconsin
- Matt Tidwell, Alabama
- Frank Hales, Utah
- Brooks Hemphill, North Carolina
- Craig Kvammen, Wisconsin
- Scott Pattison, MTC



- Amy Hamilton, Tax Analysts
- Bryan Kurtz, Michigan
- Sarah Watts, Kentucky
- Chris Barber, MTC
- Brian Hamer, MTC
- Jayne Kulberg, Wisconsin
- Catherine Stanton, CBH
- Melissa Gillis, Alabama
- Genevieve Traub, Oregon
- Lila Disque, MTC
- Amy Casey, Georgia
- Matthew Peyerl, North Dakota

II. Initial Public Comment – There was no initial public comment.

III. Approval of the Minutes – The draft minutes were approved without amendment.

IV. Subcommittee Matters – Including Partnership Taxation Issue List

Helen Hecht, MTC gave a brief report. First, she noted that an issue had come up regarding the MTC’s mobile workforce model statute adopted in 2011. Recently the Council on State Taxation had stated that they intended to work at the state level, rather than Congress, to get legislation passed. The MTC was, therefore, analyzing a draft bill obtained from COST and comparing it to the MTC model and recent federal legislation.

Helen also reported on progress of MTC staff on a comprehensive draft issue list for a possible project on state taxation of partnerships. She noted that preliminary research into particular issues showed that it would be useful to have an overview of partnership taxation generally and the context that might be important to state taxation. The staff were preparing that report and then would finish a working draft of an issue outline for discussion by the subcommittee.

V. Other New Business

There was no other new business.

VI. Adjourn