



MULTISTATE TAX COMMISSION

**Minutes of the Executive Committee Meeting  
of the Multistate Tax Commission**

November 11, 2021

**I. Call to Order and Attendance**

Chair Vernon Barnett (Alabama), called the Executive Committee meeting to order at 8:30 a.m. The meeting attendees are listed below —

<b>First Name</b>	<b>Last Name</b>	<b>State or Organization</b>
Phillip	Ashley	Texas Comptroller of Public Accounts
William	Barber	Multistate Tax Commission
Michael	Balogna	Bloomberg Tax
Gilbert	Brewer	Department of Revenue
Christie	Comanita	Streamlined Sales Tax Governing Board
Holly	Coon	Multistate Tax Commission
Richard	Cram	Multistate Tax Commission
Nikki	E Dobay	Eversheds Sutherland (US) LLP - Washington, DC
John	Ficara	Treasury Department, Division of Taxation
Bruce	Fort	Multistate Tax Commission
Karl	Frieden	Council on State Taxation
Vicki	Gardino	Alabama Department of Revenue
Michael	Hale	Kansas Department of Revenue
Frank	Hales	Utah State Tax Commission
Brian	Hamer	MTC
Virgil	Helton	Fast Enterprises
Joe	Huddleston	EY LLP
Craig	Johnson	Streamlined Sales Tax Governing Board
Todd	Lard	Eversheds Sutherland
Wendy	Margolis	MTC
Greg	Matson	Multistate Tax Commission
John	Mollenkamp	Intuit
Renee	Nacrelli	Office of the Attorney General
Scott	Pattison	MTC
Josh	Pens	Colorado DOR
Nancy	Prosser	Multistate Tax Commission
Brendon	Reese	Colorado Department of Revenue
Nicole	Reynolds	State of Alaska
Maria	Sanders	Missouri Department of Revenue

Thomas	Shimkin	MTC
Esther	van Mourik	Colorado Department of Revenue
Christy	Vandevender	Alabama Department of Revenue
Timothy	Waggoner	West Virginia State Tax Department
Donnita	Wald	ND Office of State Tax Commissioner
Warren	Wood	State of Delaware - Division of Finance
<b>VIRTUAL ATTENDEES</b>		
Vernon	Barnett	Alabama
Krystal	Bolton	Louisiana
Keith	Broussard	Montana
Stephanie	Schardin Clarke	New Mexico
Stephanie	Do	COST
Katie	Frank	California
Amy	Hamilton	Tax Analysts
Jake	Hoffman	GenTax
Britte	Kirby	
Caroline	Koo	
Olga	Kourdova	Charter Communications
Katie	Lolley	Oregon
Teresa	Miller	Iowa
Nick	Polimeros	MTC
Will	Rice	GenTax
Keith	Richardson	DC
David	Sawyer	EY
Tom	Shaner	Idaho
William	Six	MTC
Andrew	Soubel	Wolters Kluwer
John	Valentine	Utah
Dee	Wald	North Dakota
Paul	Williams	Law360

## **II. Initial Public Comment Period**

No public comment was offered.

## **III. Approval of Minutes of the Executive Committee Meeting Held on August 5, 2021**

The minutes of the Executive Committee meeting held virtually on August 5, 2021, upon a motion by Vice Chair Stephanie Schardin Clarke (New Mexico), were approved unanimously.

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**IV. Report of the Chair**

Chair Vernon Barnett (Alabama) stated that he looks forward to working with everyone in addressing the challenges ahead and is pleased with the successes of the MTC.

**V. Report of the Treasurer**

**A. Financial Report for the period July 1, 2021 to September 30, 2021**

Treasurer Phillip Ashley (Texas) presented for approval the Financial Report for the first quarter of fiscal year 2022. He explained that the expenses and revenues are in substantial accordance with the budget and the surplus is approximately \$24,500. Keith Richards (D.C.) moved for approval of the Treasurer's Report, and it was approved unanimously.

**B. Approval of audited financial statements as reported in the independent auditor report for fiscal year 2021, the period from July 1, 2020 to June 30, 2021**

Mr. Ashley then explained the audited financial statements and independent auditor's report and asked for their approval. Mr. Matson explained his memo responding to the included governance letter. Dee Wald (North Dakota) moved for approval and the audited financial statements were approved unanimously.

**VI. Report of the Executive Director**

**A. Report**

Executive Director Greg Matson reviewed his written report and announced that the state of California has requested to join the MTC as a sovereignty member. The Chair requested the views of the committee, which provided its unanimous consent to welcome California as a sovereignty member.

**B. Approval of Use of Unbudgeted Revenue to be Received in Current Fiscal Year**

Mr. Matson then explained that California joining as a sovereignty member effective October 1, 2021, resulted in an influx of significant unbudgeted revenue for the current fiscal year. He outlined a plan for use of this mid-year, unanticipated California and Georgia revenue —

- One learning management/training development position anticipated hiring on January 1st.
- One joint audit program position with anticipated hiring on January 1st.
- An all-MTC staff professional development event (2 days) followed by an audit staff training program (2 days) at a cost not to exceed \$75,000 and to be held at the National Conference Center in Virginia (a training contract obligation pending from October 2020).
- Balance returned to reserves to replenish the nearly \$700,000 used for the COVID 10% refund/rebate approved in June 2020).

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Mr. Matson asked for the committee to approve this plan. Ms. Schardin Clarke (New Mexico) moved for approval, and it was approved unanimously.

## **VII. Committee Reports**

Chair Barnett asked each Committee chair or representative to summarize their committee activity during the meetings.

### **A. Audit Committee**

### **B. Litigation Committee**

### **C. Nexus Committee**

### **D. State Intercompany Transactions Advisory Service Committee**

### **E. Strategic Planning Committee**

### **F. Uniformity Committee**

### **G. Other Committee Business**

There was no other committee business

## **VIII. Uniformity Matters**

There were no uniformity matters considered at this meeting.

## **IX. Consideration of Confidential Matters during Closed Session**

The committee went into closed session, and a short time later the public session reconvened. There was nothing to report from the closed session.

## **X. Upcoming Meetings & Events**

Mr. Matson announced the following meeting schedule and indicated that all meetings are currently planned to be in person—

- 2022 Spring Committee Meetings, April 19-22, 2022 – Albuquerque, New Mexico
- 55th Annual Conference and Meetings, July 31 to August 5, 2022 – Anchorage, Alaska
- 2022 Fall Committee Meetings, November 13-18, 2022 – Little Rock, Arkansas

## **XI. Adjournment**

Upon a motion to adjourn by Brendan Reese (Colorado) and there being no objection, the Chair adjourned the meeting at 9:42 a.m. Eastern Time.