



MULTISTATE TAX COMMISSION

**Uniformity Committee  
AGENDA**

*(See also committee rules on page 3)*

**Tuesday, July 24, 2018  
1:00 P.M. - 5:00 P.M. Eastern  
All times are approximate**

The Boston Westin Waterfront  
425 Summer Street  
Boston, Massachusetts

**To participate by phone, please call: 1-719-457-1414 Conference Code: 258090#.**

**NOTE – THE MEETING WILL NOW COMMENCE AT 1:00 P.M. EASTERN  
SO THAT PARTICIPANTS WHO WISH TO MAY WATCH THE HOUSE  
JUDICIARY COMMITTEE HEARING ON WAYFAIR. THE TIMES BELOW  
WILL BE ADJUSTED ACCORDINGLY. WE ANTICIPATE THAT THERE WILL  
BE TIME TO COVER ALL OF THE AGENDA ITEMS.**

***WE WILL BE LIVE-STREAMING THE HEARING ON-SITE FOR THOSE IN  
ATTENDANCE STARTING AT 10am.***

- I. Welcome and Introductions (1:00 P.M. – 1:10 P.M.)  
Holly Coon, Chair and Tommy Hoyt, Vice Chair**  
State representatives and members of the public are welcome, but not required, to introduce themselves.
  
- II. Initial Public Comment Period (1:10 P.M. – 1:15 P.M.)**  
Members of the public may take this opportunity to address the committee concerning any topic related to its purposes, including the agenda. If the comment is related to a specific item on that agenda, however, the Chair may request that the comment be saved until discussion of that item. The Chair may set time limits on public comments in order to give everyone the opportunity to speak and in order to complete committee business.
  
- III. Approval of Minutes of Meeting Held April 25, 2018 (1:15 P.M. – 1:20 P.M.)  
Holly Coon, Chair**  
  
[See link to minutes in the online agenda on the MTC website.]
  
- IV. Report – General Uniformity Update (1:20 P.M. – 1:25 P.M.)  
Helen Hecht, General Counsel, MTC**  
MTC staff will give a report on developments in enacting or adopting the Commission's uniform recommendations and other related matters.

## **MTC Uniformity Committee Agenda**

### **V. FEDERAL TAX UPDATE & STATE ROUNDTABLE (1:25 P.M.– 2:10 P.M.)**

#### **Bruce Fort, MTC Staff and State Representatives**

Commission staff will update committee on federal tax changes; the states are invited to participate with their insight and status on conforming to or decoupling from the federal changes.

[See link to materials in the online agenda on the MTC website.]

### **VI. PROJECT: Partnership/RAR Model Work Group – (2:10 P.M. – 2:50 P.M.)**

#### **Katie Lolley, Work Group Chair and Helen Hecht, MTC**

**Work Group Report** – The work group will give a report on the project’s status and any other related developments and is expected to report on areas of agreement and disagreement, or other areas which would benefit from the committee’s direction.

[See link to work group report and presentation including proposed language in the online agenda on the MTC website.]

[See link to project web page in the online agenda on the MTC website.]

**Public Comment** – The Chair will invite members of the public to provide information or comments on the project and any specific proposals or questions from the work group.

**Committee Discussion** – The Chair will ask for comments or questions of the committee members and other state representatives and allow for discussion of the specific proposals or questions from the work group.

**Committee Vote** – After discussion, the Chair may ask for specific motions and take a vote of the committee on how the work group should proceed.

### **BREAK – 2:50 P.M. – 3:05 P.M.**

### **VII. POTENTIAL PROJECT: *Finnigan* Issues (3:05 P.M. – 3:50 P.M.)**

#### **Phil Skinner, Idaho and Helen Hecht, MTC**

At our last meeting, Michael Mazerov asked the committee to consider adopting a Finnigan option under the Commission’s model combined filing statute. Phil Skinner agreed to study the issue, with the help of staff, and lead a discussion of what the committee would like to do.

[See link to briefing book on Finnigan issue in the online agenda on the MTC website.]

### **VIII. NEW BUSINESS: (3:50 P.M. – 5:00 P.M.)**

## MTC Uniformity Committee Agenda

### **Holly Coon, Chair, Staff, Committee Members and Members of the Public**

The committee is expected to consider and to vote on whether to take up new projects.

#### **Wayfair Issues:**

Staff will present information prepared for the committee, members of the public will be invited to make comment, and the Chair will lead a discussion of the committee concerning whether the committee would like to consider a potential project.

[See link to materials in the online agenda on the MTC website.]

#### **Sec. 18 Special Industry Rules – Update:**

MTC staff will give a report on a possible project to update and conform Section 18 special industry rules.

[See link to materials in the online agenda on the MTC website.]

#### **Other**

The Chair will also entertain suggestions for other committee projects or topics of discussion.

## Adjourn

### Committee Rules:

*Generally – The Chair runs the meeting, following the agenda. Anyone wishing to speak should ask to be recognized by the Chair. Questions are welcome at any time and participation is encouraged. The agenda also provides signals for each topic as to the type of participation anticipated (discussion, advice, voting, etc.). Members of the public are invited to provide comments as well.*

*Committee Members – Committee membership is voluntary and inclusive. All state personnel present or on the phone during a meeting are welcome to participate as members of the Committee and can offer motions or amendments and participate in Committee discussion, etc. But only one person from each state should cast a vote. (Members from the same state can decide who votes.)*

*Motions and Amendments – Official Committee decisions are made by motion (no need for a second). Motions may be offered by any Committee member, with or without an invitation of the Chair. The moving member may amend or withdraw a motion prior to a vote and other members may offer amendments, “friendly” or not. The Chair will allow discussion of motions and amendments prior to voting. The Chair may allow a request to reconsider a motion after a vote.*

*Voting – The Chair determines how particular votes are taken—including asking for objections only. State members participating by phone may be asked to identify themselves when voting, but otherwise, there is no requirement for a roll call vote. Unless the Chair asks for objections only, members may vote to accept or reject a motion or amendment or may abstain. Staff will be asked to record adopted motions and amendments, but need not record vote tallies unless requested.*

## **MTC Uniformity Committee Agenda**