



MULTISTATE TAX COMMISSION

**PUBLIC NOTICE AND AGENDA
Uniformity Committee Meeting
Minneapolis Marriott City Center
30 South Seventh Street
Minneapolis, Minnesota 55402**

L'Etoile du Nord

**To Participate Via Teleconference, Please Call 1-866-381-9862, and Enter Passcode
5364110#**

*Sales and Use Tax Uniformity Subcommittee
Sunday, July 29, 2007
1:00 PM – 5:00 PM*

I. Welcome and Introductions

II. Public Comment Period

III. Reports and Updates.

- A. Report on Commission Action on Uniformity Projects—[Hearing Officer Report](#)
on Model Statistical Sampling Statute and Regulation
- B. Federal Issues Affecting State Taxation
 - 1. S. 34—Sales Tax Fairness and Simplification Act
 - 2. S. 156, H.R. 743—Permanent Internet Tax Freedom Act

IV. Hotel Intermediaries Project

- A. Review of [Lodging](#) and [Gross Receipts Tax](#) Drafts
- B. Public Comment
- C. Committee Discussion

V. Telecommunications Transactions Taxes

- A. Review of [Memorandum](#)
- B. Public Comment
- C. Committee Discussion

VIII New Business

IX Adjourn

Income and Franchise Tax Uniformity Subcommittee
Monday, July 30, 2007
9:00 AM—2:30 PM

I. Welcome and Introductions

II. Public Comment Period

III. Reports and Updates

- A. Report on Commission Action on Uniformity Projects
 - 1. Amendment to Model Sales Factor Regulations: Subcontractor Services Performed “On Behalf Of” Taxpayer
 - 2. Amendments to UDITPA §17 – [MTC Memorandum](#) to NCCUSL, [NCCUSL Rpt.](#) of Stakeholders Mtg., NCCUSL Study Committee [Recommendation](#)
- B. Federal Issues Affecting State Taxation
 - 1. S. 1726—Business Activity Tax
 - 2. S. 785, H.R. 1360—Telecommuter Tax Fairness Act of 2007

IV. Telecommunications Apportionment Regulation

- A. Review of [Draft Regulation](#), [Industry Comments](#), [Memorandum](#) on Outerjurisdictional Property
- B. Public Comment
- C. Committee Discussion and Possible Action

V. RICs and REITs

- A. Review of [Draft REIT Statute](#)
- B. Public Comment
- C. Committee Discussion and Possible Action

VI. Reporting Federal Adjustments—Expansion of Current RAR Model Language

- A. Project [Background](#) and [Issues List](#)
- B. Public Comment
- C. Committee Discussion

VII. Amendments to MTC Model Financial Institutions Apportionment Statute/Regulation

- A. Project Background ([Current Model Rule](#)) and [Policy Checklist](#)
- B. Public Comment
- C. Committee Discussion

VIII Possible New Projects

- A. Holding Companies—Regulation to Source Intangibles to State Where Used

1. Review of [White Paper](#)
 2. Public Comment
 3. Committee Discussion
- B. UDITPA §18—Clarifying “Rare and Unusual Circumstances”
1. Review of [White Paper](#)
 2. Public Comment
 3. Committee Discussion
- C. Clarification of Nexus Standard
1. Staff Report on Nexus Committee Request Regarding Additional Guidance on Nexus Standard
 2. Public Comment
 3. Committee Discussion
- (Please be prepared to share the status of the current Commission uniformity recommendation Factor Presence Nexus Standard in your state)*

IX New Business

X Adjourn

*Full Uniformity Committee
Monday, July 30, 2007
2:30 PM—5:00 PM*

- I. Welcome and Introductions**
- II. Approval of [Minutes of March 2007](#) Meetings**
- III. Public Comment Period**
- IV. Executive Director's Report**

(Income/Franchise Tax Segment)

- V. Reports and Possible Action Items**
(Action items may include any item from the agenda for the income and franchise tax subcommittee)

(Sales/Use Tax Segment)

- VI. Reports and Possible Action Items**
(Action items may include any item from the agenda for the sales and use tax subcommittee)
- VII. Roundtable Discussion*** *(come prepared to share your State's multistate sales tax and income and franchise tax issues, including any plans for adopting current Commission uniformity recommendations)*
- VIII. New Business**
- IX. Adjourn**

*The roundtable discussion item is scheduled as an open session. However, States may request to close the session for specific items involving confidential taxpayer information or for deliberation on pending or anticipated litigation. See Multistate Tax Commission Public Participation Policy Sections 15(c) and (f). If a State requests a closed session, the reason will be specified and will be pursuant to the MTC's public participation policy.

Additional information on this meeting and agenda may be secured from Roxanne Bland,
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