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To: Uniformity Committee, Sales and Use Tax Subcommittee
From: Sheldon H. Laskin, Counsel
Date: November 27, 2013
Subject: Class Action and False Claims Act Work Group Report

At its meeting in July, this subcommittee directed that a joint state/industry work group be formed to study the issues involved in class action lawsuits for alleged overcollection of tax as well as in false claims act actions for alleged undercollection of tax and to possibly make recommendations to this committee for consideration by the full Uniformity Committee. A joint state/industry work group has been formed, consisting of the following individuals.

State representatives: Mark Dyckman (Illinois), Charles Godbey (Illinois), Phil Horwitz (Colorado).

Industry representatives: Deborah Bierbaum (AT&T), David Fruchtman (Rimon, P.C.), Jordan Goodman (Horwood Marcus & Berk), Greg Turner (COST).

Staff submitted the attached policy questions to the Work group for review. The subcommittee may now review and begin to formulate answers to the policy questions. The work group will then hold a teleconference on December 19, 2013 to draft language as directed by the subcommittee and to identify any follow-up policy questions.