



To: Multistate Tax Commission
From: Gregory S. Matson
Date: August 4, 2021
Subject: Annual Report of the Executive Director

This report is a summary of the Commission's organizational and staff activities for the fiscal year July 1, 2020 through June 30, 2021 (unless otherwise noted).

I. Programs & Activities

A. Joint Audit Program

The Joint Audit Program completed seven (7) income tax audits and parts of six (6) other income tax audits during fiscal year 2021. Audit staff also completed six (6) sales tax audits and parts of ten (10) other sales tax audits. Currently, there are eighteen (18) income tax audits and twenty-nine (29) sales tax audits in progress.

During the fiscal year, the income tax program proposed net assessments of \$40,161,302 (proposed assessments of \$42,525,382 less taxpayer requested adjustments of \$2,364,080) for completed and partially completed income tax audits. Income tax program staff also proposed tax credit, NOL, and refund reductions of \$2,020,131. The sales tax program proposed net assessments of \$9,767,932 (proposed assessments of \$10,243,451 less taxpayer requested refunds of \$475,519) for completed and partially completed sales tax audits. Sales tax program staff also proposed \$203,571 in tax refund reductions.

The following chart summarizes hourly data for completed audits during the 2021 fiscal year:

	Income & Franchise	Sales & Use	Total
Total Audits	7	6	13
Total States Audited	112	66	178
Total Hours	38275	11141	49416
Average Hours per State	342	169	511

The Audit Committee met three times in fiscal year 2021: July 28, 2020, November 17, 2020, and April 21, 2021. Due to the global COVID-19 pandemic, all meetings of the Audit Committee were held via teleconference.

During its spring meeting, the committee reviewed a proposed charter for the Audit Committee and recommended that it be accepted by the Executive Committee. The committee also voted to add nine additional companies to the income tax audit inventory. As always, the audit supervisors provided an update on the on-going income tax and sales tax audits.

A note about the State Intercompany Transactions Advisory Service Committee (SITAS): The State Intercompany Transactions Advisory Service (SITAS) Committee met twice via teleconference on March 23, 2021, and July 13, 2021. During the July meeting of the committee, state representatives reviewed and considered a proposed committee charter. Representatives also reviewed a revised Information Exchange Agreement. The agreement was revised to remove any obligation of the signatory state to participate in a formal MTC SITAS program should one ever be established. Participating state representatives suggested no changes to the agreement and it was finalized as written. MTC staff is currently awaiting signed information exchange and participation agreement from states wishing to participate in SITAS Committee activities.

B. National Nexus Program

Multistate Voluntary Disclosure Program

The Nexus Program FY 2021 results (July 1, 2020 through June 30, 2021) are provided below:

Nexus states' collections: \$20,269,587 (\$21,551,287 FY 2020)

Nexus states' executed agreements: 411 (544 FY 2020)

Nexus states' average contract value: \$49,318 (FY 2020: \$39,616)

The above amounts include checks received by the Commission or amounts paid by the taxpayer directly to the states and reported to the Commission. Interest on back tax paid and the value of a new taxpayer are not included. Applications continue to increase in the post-*Wayfair* era above what they were before that decision. The Commission received applications from 296 taxpayers in calendar year 2020. So far this calendar year 2021 (as of June 30, 2021), 118 taxpayers have applied. Most of the applications continue to be based on sales/use tax economic nexus.

Membership

We are pleased to announce that Delaware has rejoined the National Nexus Program, effective July 1, 2021. There are currently thirty-nine participating states (including the District of Columbia) in the program. Commission staff continues to reach out to non-member states.

Outreach

Staff continues to urge states to put a link to the program on their voluntary disclosure web pages and provide other outreach. Nexus Director Richard Cram has participated in numerous events which are listed under item III.

Nexus School

While no Nexus Schools are currently scheduled, please let a member of the Commission staff know if your state would like to host a Nexus School.

Amnesties

The National Nexus Program posts on its web page a list of upcoming and current state tax amnesties. Please inform program staff if you would like the Commission to post your state's amnesty.

Staffing

The Program presently has four permanent full-time staff members: Richard Cram, Director, Diane Simon-Queen, Voluntary Disclosure Program Manager, Michelle Lewis, Paralegal, and James Lee, Program Specialist.

Nexus Program staff has implemented a new software system that makes our processing of voluntary disclosure applications much more efficient. Now, all applications are received online, instead of some coming in online and others submitted in pdf form, due to difficulties with submitting online under the old software system.

C. Legal Division

The six legal division attorneys:

- Staff the Uniformity Committee and its various work groups (including research, drafting, presentations, and reports);
- Staff the Litigation Committee;
- Staff the State Intercompany Transaction Advisory Service (SITAS) Committee;
- Provide attorney and other training;
- Offer litigation and *amicus* support and legal advice to states;
- Provide legal support to the Commission and its programs and projects, including the Joint Audit and National Nexus Programs and general administrative functions;
- File *amicus* briefs on behalf of the Commission;
- Oversee the MTC Alternative Dispute Resolution Program established and governed by Bylaw 14;
- Publish articles in tax journals;
- Speak at conferences and seminars (as detailed elsewhere in this report); and
- Oversee the annual Paull Mines Award, which the Litigation Committee established to recognize contributions to state tax jurisprudence by public-sector attorneys.

Uniformity Work

By the end of the fiscal year, the status of various Uniformity Committee projects was as follows:

- **Finnigan Combined Filing Project:**

The project to draft an alternative to the MTC model combined filing statute using the *Finnigan* approach resulted in a proposed model that was approved by the Executive Committee for a Bylaw 7 Survey of the states at its July 30, 2020, meeting. A majority of the states responded to the survey that they would consider adopting the proposed model, which will, therefore, go to the Commission for approval at its annual meeting on August 4, 2021.
- **P.L. 86-272 Project:**

The project to revise the statement of position on P.L. 86-272 was approved by the Executive Committee for a Bylaw 7 Survey of the states at its November 20, 2020, meeting. A majority of the states responded to the survey that they would consider adopting the proposed revisions, which will, therefore, go to the Commission for approval at its annual meeting on August 4, 2021.
- **Partnership/RAR Project:**

The project to address potential technical corrections to the partnership provisions of the model statute for reporting federal adjustments (partnership/RAR project), undertaken by the work group that drafted that model statute, concluded its work and the Uniformity Committee approved the corrections at its November 5, 2020, meeting. Those technical corrections were also ratified by the Executive Committee and are now included in the adopted model for the states to use.
- **Standing Subcommittee Convened:**

As a result of a new project selection work group, established by the Uniformity Committee last year, the committee established a Standing Subcommittee at its July 2020 meeting. The Standing Subcommittee had its inaugural meeting in September 2020 to discuss the process it will generally use. Since its formation, the Standing Subcommittee has been having monthly calls—on the third Thursday of every month—to evaluate projects assigned to it by the Uniformity Committee.
- **Project on State Taxation of Partnerships:**

The Uniformity Committee assigned a proposed project on state taxation of partnerships to the Standing Subcommittee to evaluate at the committee's November 2020 meeting. The Standing Subcommittee concluded that the project would be worthwhile and recommended to the committee that it establish a work group to undertake the project. The committee accepted that recommendation at its April 2021 meeting. Subsequently, the MTC solicited volunteers for the project work group, headed up by Laurie McElhatton, California, who agreed to act as chair. The work group has had a kick-off meeting and will begin having regular bi-weekly meetings in the coming year.

- Proposed Project on Sales Taxation of Digital Products:
Representatives of the Washington state Department of Revenue, led by Gil Brewer, gave a presentation to the Uniformity Committee on the experience that state has had with sales taxation of digital products. As a result, the committee asked the Standing Subcommittee to review a potential uniformity project with the goal of developing a white paper on the subject. The Standing Subcommittee considered the scope of that project and the possible issues that might be addressed and, at its June 2021 meeting, approved a recommendation that the committee take up the project.

MTC staff also participated in these related uniformity activities:

- On January 14, 2021, MTC staff provided a training and information session for the Compact and Sovereignty Member state representatives about the uniformity process and the changes to Commission bylaws which now allow Sovereignty Members to participate more in the approval of uniformity proposals.
- At the end of 2020, MTC staff became aware that the Council On State Taxation (COST), which had been a supporter of federal mobile workforce legislation, would be asking state lawmakers to consider state legislation which it had drafted. Commission staff analyzed the COST draft, along with the federal legislation that had been introduced in the past and compared those proposals to the Commission's own model Mobile Workforce Statute—setting out the reasons for why the Commission continues to believe its model is the most workable. The resulting [analysis](#) was provided to the states for their use in their legislative sessions. A new federal bill has recently been filed, so this analysis will be updated in the next fiscal year.
- The MTC was asked to participate as an observer in the Uniform Law Commission project to draft a model act for direct shipping of alcoholic beverages—including provisions necessary for the enforcement of state taxes. The Uniformity Counsel is participating for the MTC.
- Because of the Uniformity Committee's decision to take up a project on state taxation of partnerships, Bloomberg asked the MTC Uniformity Counsel to participate in its annual webinar presenting information from a survey of the states which is expected to occur in the coming fiscal year.

Litigation Committee Support

The Litigation Committee has traditionally held in-person training and informational sessions (commonly referred to as roundtables) 2-3 times a year where state tax attorneys in departments of revenue and attorney general offices around the country discuss current and recent tax cases and key litigation issues and share ideas with colleagues in other states. Due to the pandemic, these roundtables have been shifted to the web.

On July 27, 2020, MTC attorneys helped organize the first virtual roundtable, which included both in-depth presentations on significant state tax cases around the country and shorter

presentations offered by participants. Since then, the Litigation Committee has held four additional virtual roundtables:

- Income tax and other business activity taxes: October 21, 2020, and March 25, 2021
- Sales tax and other transaction taxes: December 1, 2020, and April 8, 2021.

MTC attorneys also helped organize a special training and informational session held on May 19, 2021, captioned: State Tax Attorneys Discuss Their Most Memorable Cases. This 2-hour virtual program included presentations by ten of the country's most experienced public sector SALT attorneys who discussed interesting and mind-expanding tax cases they had handled. The presenters described the challenges they faced, strategies and tools they employed, and lessons learned. The audience included tax attorneys from three dozen states.

On June 9, 2021, the Committee held an online meeting to consider revisions to its charter. Meeting participants reviewed and discussed proposed changes and then voted to approve them. The proposed charter will become effective if approved by the Executive Committee.

To ensure that interested state attorneys are aware of Litigation Committee programs and other MTC programs that may be of interest to them (and also to identify attorneys that may be a resource to attorneys in other states), MTC legal staff initiated a project to update and expand the Litigation Committee attorney roster. The roster now includes more than 300 attorneys. Moreover, the number of public sector tax attorney participating in MTC events has grown significantly over the past year. This project is ongoing.

Training

The legal division traditionally provides a combination of in-person and online training programs. Due to the Covid-19 pandemic of 2020-21, the legal division staff presented these online training and information sessions for state tax attorneys, department of revenue staff, and the public:

- Special Roundtable to Discuss Tax Issues Relating to Teleworkers (August 20, 2020)
- Reconsidering Economic Development Tax Incentives (October 1, 2020)
- Ethics, Confidentiality, and Data Security in the Remote Workplace (December 16, 2020)
- Supreme Court Amicus Briefs: A Discussion – Joint Presentation with the State and Local Legal Center (January 26, 2021)
- Exclusive Joint Audit Committee SALT Update (February 2, 2021)
- Special Training and Informational Session: State Tax Attorneys Discuss Their Most Memorable Cases (May 19, 2021)

MTC attorneys also participated in the Strategic Planning Training Workgroup meetings and helped research, test, and select a learning management system platform for the Commission. They also helped create an online course using a statistical sampling training that MTC audit staff recorded for a Georgia training program. The legal team is currently providing development and production support for an online market-based sourcing training program

that will be available to member states in the latter part of 2021 and is working on content and plans for additional training materials for the LMS and other training programs.

Litigation Support and Legal Advice

The legal division regularly consults with state attorneys and other state representatives by request on litigation matters – including strategy, issues, arguments, and moot courts – and on legislative and policy issues. During this fiscal year, legal staff have worked with the following states: California, Colorado, Idaho, Iowa, Kansas, Louisiana, Maryland, Massachusetts, Mississippi, Missouri, Montana, Nebraska, New Hampshire, New Jersey, New Mexico, North Carolina, Oregon, Pennsylvania, South Carolina, Texas, Vermont, Virginia, and Washington, DC. The legal issues were diverse and involved such matters as litigation assistance; review of draft legislation; help implementing Partnership/RAR models, the MTC *Finnigan* alternative, and market-based sourcing; and testimony on SALT issues.

Support for the Commission’s Programs and Projects

The legal division supports the Commission’s Joint Audit and National Nexus Programs and other Commission programs and projects as requested. The legal division also provides support for the Commission’s general administration by addressing open meetings issues, maintaining confidentiality policies, handling records requests, researching and making recommendations for record retention policies, resolving lease disputes, reviewing and drafting contracts, and filing corporate registrations and reports.

MTC attorneys assisted the MTC auditors with updates of the Income Tax and Sales and Use Tax Audit Manuals, including updated waiver forms and policies for each audit program.

Legal staff also completed updates to the MTC Litigation, Nexus, Audit, Strategic Planning, SITAS, and Uniformity Committee charters and updated the program materials for the MTC Alternative Dispute Resolution program.

Amicus Briefs Filed on Behalf of the Commission

On Feb. 12, 2021, the legal division filed an *amicus* brief urging the U.S. Supreme Court to review the Idaho Supreme Court's decision in *Noell Industries, Inc. v. Idaho State Tax Commission*, 470 P.3d 1176 (Idaho 2020). In its decision, the Idaho Supreme Court held that Idaho could not tax a holding company on any portion of its gain from the sale of a multistate business that had operated in that state for almost two decades. In its *amicus* brief, the Commission pointed out that the U.S. Supreme Court has never considered the application of the unitary business principle to a business enterprise that includes a holding company, resulting in a gap in Due Process Clause jurisprudence, and that the Idaho Supreme Court’s decision contributes to a growing conflict among state courts and administrative tribunals. Given the now commonplace use of holding companies, the Commission encouraged the Court to take this opportunity to provide needed guidance on how to apply the unitary business principle when a holding company sells a controlling interest in a multistate business. The U.S. Supreme Court denied the petition on February 22, 2021.

Publications

- Uniformity Counsel Helen Hecht is a member of the *State Tax Notes* Advisory Board and submits periodic “board briefs” on various topics.
- An interview of state tax attorneys, including Helen Hecht and Brian Hamer, appeared in *State Tax Notes* on July 20, 2020, entitled “A Conversation on False Claim Act Expansion--Does It Make Sense?”
- Illinois Partial Merger of Sales and Use Tax: Partly a Good Idea, Richard Cram, December 14, 2020, *Tax Notes State*
- An Insider’s View of the MTC’s P. L. 86-272 Project, Brian Hamer, March 22, 2021, in *State Tax Notes*.
- Anatomy of a Domestic Tax Shelter, by Senior Counsel Bruce Fort, was published in *Tax Notes State*, *Tax Notes Federal* and *Tax Notes International* on May 17, 2021.

D. Legislative Activities and Resources

The legislative advisor at the MTC engages in these activities:

- Publishes federal and state legislative newsletters.
- Analyzes and reports on current and emerging congressional actions and threats to state-tax sovereignty.
- Analyzes and reports on state legislation that touches on important, multistate issues.
- Maintains a list of high-level legislative and policy professionals in state revenue departments to facilitate their communication with each other on legislative developments.
- Provides technical information and shares information with other state organizations such as the National Governors Association and National Council of States Legislatures.

Federal Issues

The highlight issue in Congress recently has been the *American Rescue Plan Act*, H.R. 1319, P.L. 117-2. The bill became law on March 11, 2021. Like the stimulus/relief bills before it, the bill appropriates funds with the stated purpose to stimulate the economy and provide relief to struggling Americans. The budget reconciliation process was used in the Senate to avoid a filibuster. The legislation passed with no Republican support. The House approved the bill with two Democratic defections and no Republican votes.

Unlike its predecessors, ARPA includes \$350 billion for the general funds of states, D.C., tribes, and territories with few restrictions — except for section 1099. Amended into the bill late in the approval process, section 1099 requires that no ARPA funds be used to reduce net tax revenue by any change in “law, regulation, or administrative interpretation during the covered period that reduces any tax (by providing for a reduction in a rate, a rebate, a deduction, a credit, or otherwise) or delays the imposition of any tax or tax increase.” The

covered period is the earlier of expenditure of all appropriated federal funds and December 31, 2024. Localities are not prohibited from using the funds to lower net taxes.

Republicans in Congress and in the states strongly protested their stated belief that the bill prohibits all tax cuts. Supporters state that it prohibits only tax cuts that decrease *net* revenue. Citing perceived ambiguity in the language and constitutional arguments such as the anti-commandeering principle, several state attorneys general have sued the U.S. Treasury Department. The Secretary offered guidance on March 23rd that did not go beyond the language of the statute and promised further guidance as soon as possible.

As to remote and mobile workforce legislation, action is not expected to occur in Congress this year. Efforts to pass legislation addressing this issue have shifted to state by state.

State issues

Interstate Compact Against Incentives

Thirteen states filed bills in 2020 to join an interstate compact to limit interstate poaching of business through tax incentives. The compact is to be ratified by Congress when a sufficient number of states have adopted it. Fourteen states introduced bills in 2021. This is a small, interesting, and possibly growing movement that bears watching.

Remote Collection

Florida SB 50 (2021), Ch. 2021-2, approved legislation to extend jurisdiction to remote sellers and marketplace facilitators, becoming the last state with a sales tax to extend their jurisdiction over remote sales and marketplace facilitators pursuant to *South Dakota v. Wayfair*.

Digital Advertising

Maryland took the bold step in the 2020 session to be the first state to tax digital advertising that is perceived within the state. The bill employed heavily progressive tax rates starting at a high level to ensure that it did not encumber smaller advertisers. Governor Hogan vetoed and the legislature overrode. The General Assembly amended the law in the 2021 session to exclude broadcasting and prohibit the passing of the cost of the tax on to users. Nebraska LB 989 (2021), and New York SB 8056 (2020) proposed the same type of tax but were not approved.

Streamlined Sales Tax

Missouri HB 244 (2021), Act 131, requires the Department of Revenue to enter into the Streamlined Sales Tax Agreement and makes changes in state law to conform to the Streamlined Sales Tax Agreement.

Paycheck Protection Program

The federal PPP program (described in the federal section) granted forgivable loans to businesses that spent the money on allowed purposes, mostly on salaries to prevent layoffs. The IRS initially disallowed deductions for business expenses paid for with PPP loan money, but Congress reversed the decision. Most states followed, allowing the deductions.

Marijuana

States that legalized recreational use of marijuana during the reporting period: Delaware, Virginia, and Montana. Alabama legalized medical marijuana.

Mobile Workforce

Proponents of mobile workforce legislation have largely turned their efforts to passing bills state by state. There are three basic models of mobile workforce: 1. the MTC model approved in 2011, which is more detailed, allows twenty days in state, and does not have the compliance problem of the other two in which an employee may self-certify his anticipated out-of-state presence for the coming year and the employer must accept the estimate in most circumstances absent fraud or collusion, which are hard to prove; 2. The S. 3995 version of U.S. Senator Thune that has self-certification problem and allows thirty days protected presence; and 3. a bill drafted by the Council on State Taxation (COST) that also calls for thirty days and has the self-certification problem. The legislative program and the legal division produced a detailed comparison of the three models.

Louisiana approved a mobile workforce bill HB 157, Act 171 (2021) to exempt from state income tax those who work in the state 25 or fewer days per year. However, the exemption is only effective when the worker's state of residence offers a substantially similar exemption. The bill allows workers to self-certify their estimated time to work in the state in the upcoming year, which varies from the Commission's model legislation and may present and enforcement problem. Persons of prominence, professional entertainers, professional athletes and qualified production crews (movie and TV incentives) are not eligible for the exemption.

West Virginia approved HB 2026, Ch. 257 (2021) a mobile workforce bill that exempts a worker from income tax when he or she works in the state 30 or fewer days in a year. An employee may self-certify an estimate of the amount of time estimated to be in the state in the upcoming year. Contrary to most mobile workforce legislation, qualified production crews (movie and TV incentives) are excluded from the usual list of workers who do not receive the benefit of the thirty-day exemption, such as persons of prominence, professional entertainers, and professional athletes.

Convenience [of the employer] Rule

A bill similar to the mobile workforce issues, but at its core just a repudiation of the convenience [of the employer] rule, is Arkansas S.B. 484. It clarifies the intent of the legislature that Ark. Code sec. 26-51-202 impose an income tax only on that part of the income earned by an employee of an in-state business that he or she earns while physically working in-state. The bill rejects the convenience [of the employer] rule that allows a state to impose its income tax on an individual's earnings from an in-state employer when the work is performed out-of-state for the employee's convenience rather than business necessity.

Attraction of Remote Workers

Louisiana SB 31, Act 387 (2021) exempts from income tax for two years a worker who moves to the state and works for an out of state employer or is self-employed. The bill intends to encourage so-called "digital nomads", people who work from their vehicles or move about frequently because they can perform all their work online and tend to have higher salaries that might boost local economies.

E. Training and Events

Training has been an important focus of the MTC staff throughout the fiscal year. The goal is to utilize technology to expand the availability of training and augment in-person training offerings. MTC staff across sections worked together to choose a technology platform that would be appropriate to provide on demand virtual training courses. The technology chosen was the Talent Learning Management System (LMS). The first course developed was Statistical Sampling for tax credit auditors primarily in Georgia. This project allowed the staff to have a real-world example to work with as the LMS was developed and implemented. The staff developed new skills and new expertise as part of this project to create an actual course. The staff is in the process of developing the second course on market-based sourcing and more will be added in the future.

A work group of the Strategic Planning Committee gave detailed recommendations for adjustments to the MTC training program, including use of multiple training formats, improved virtual opportunities, perpetually available trainings, regular evaluations and flexibility. The Strategic Planning Committee approved a report from the committee's working group on training during its November 6, 2020 meeting. The full report is available on the MTC website: <http://www.mtc.gov/The-Commission/Committees/Strategic-Planning>. Training report recommendations are being implemented and will lead to continuous improvement in MTC course offerings.

In addition to the LMS and course development, the training and event staff have been setting up virtual event and meeting registrations, performing back-end support, and provide real-time support to various online events and meetings.

In person events will be returning the fall and the events and training staff have been preparing for those meetings for months. They continue to work with hotels and are preparing for the logistical work of planning and implementing in person activities. Upcoming meetings have been scheduled:

- 2021 Fall Committee Meetings, November 8-11, 2021 – Alexandria, Virginia
- 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

II. Administration

No employees were hired nor did any terminate or retire during the period of July 1, 2020 through June 30, 2021. In response to the coronavirus pandemic, all D.C. staff were set up to work remotely and did so. The D.C. office was open throughout the pandemic with very strict health protocols being followed. Loretta King, our staff assistant, came in daily. Many members of the D.C. office staff came into the office at least once a week during the pandemic.

This ensured smooth and uninterrupted regular operations at the MTC. The normal maintenance of server hardware in the D.C. office occurred on a regular basis through on-site visits by the network administrator. In the second half of June 2021 and at the time numerous emergency orders were lifted, the D.C. office reopened to a hybrid work schedule, with employees asked to work in the office at least two days per week with some coming into the office more than that amount.

Technology Addendum

In response to the coronavirus pandemic, all D.C. staff were set up to work remotely during the MTC 2021 fiscal year. The network administrator configured laptops and held individual training for D.C. staff that do not normally work remotely. The Checkpoint firewalls and firewall manager appliance in the D.C. data center have been upgraded. The Firewall Manager appliance was successfully upgraded.

The network administrator has facilitated video and audio conference capabilities during this time of remote work for the D.C. office staff. Also, at the request of the Audit Director, the sales tax auditors had additional solid state disk drive space added to their laptops.

The new version of the Voluntary Disclosure Application and the Online Application for the Nexus program have been implemented.

To ensure the protection of MTC information and data, as well as supporting continuity of operations planning, a small office has been procured in Covington, Kentucky, for the housing of off-site back up servers and other information. Even with much of our data protected on the cloud, this is necessary if some significant action in Washington, D.C. prevented access to our office and hardware.

The network administrator has begun testing of hardware tokens for multi-factor authentication. Yubikey and two other hardware solutions will be tested. A roll out of multi-factor authentication will occur as soon as possible. Also, the Ring Central phone system is being replaced by Microsoft Teams phone system. Because Teams is already integrated into MTC staff daily life, the migration from Ring Central to Teams calling should be relatively painless.

III. Outside Presentations & Events

The executive director served as a member of the Georgetown University Law Center's State and Local Tax Institute advisory board (GULC has suspended the institute indefinitely), and serves on the advisory boards for the Hartman State and Local Tax Forum, the New England State and Local Tax Forum, and New York University's State and Local Tax Institute.

The executive director has been named a member of the Virginia General Assembly's Work Group to Assess the Feasibility of Transitioning to a Unitary Combined Reporting System for Corporate Income Tax Purposes. The first work group meeting was June 16, 2021.

The following are the programs, conferences, and other events of outside organizations at which members of the legal division represented the Commission:

JULY 2020

- None.

AUGUST 2020

- Reimagined SEATA 2020 Annual Conference - *2020 Sales Tax Case Update: The Past, Present, and Future* (Prosser, panelist) and *Federal Partnership Regime and Effect on State Taxation* (Hecht, panelist)
- 2020 Georgetown Law Advanced State & Local Tax Institute, *A State-Taxpayer Discussion: The Project to Update the MTC P.L. 86-272 Statement of Information* (Hamer, panelist) and *Marketplace Providers: The Next Phase in the "Mail Order" Saga* (Cram, panelist)

SEPTEMBER 2020

- FTA Celebrity Speakers Series, *Legal Landscape 2020* (Hecht, panelist)
- FTA Celebrity Speakers Series, *Legal Landscape 2020* (Pattison)
- MyCPE.com webinar, *Trends in Sales/Use Tax Economic Nexus and Marketplace Facilitator Tax Collection Laws plus Multistate Voluntary Disclosure* (Cram)

OCTOBER 2020

- Reimagined MSATA 2020 Annual Conference, *2020 Sales Tax Case Update: The Past, Present, and Future* (Prosser, panelist) and *Federal Partnership Regime and Effect on State Taxation* (Hecht, panelist)
- CPAAcademy.com webinar, *Trends in Sales/Use Tax Economic Nexus and Marketplace Facilitator Tax Collection Laws plus Multistate Voluntary Disclosure* (Cram)
- Tax Executives Institute – Annual Conference, *State Budgetary Issues and Potential Tax Changes* (Hecht, panelist)
- Hartman State Tax Forum, *Top Ten Income Tax Cases to Watch* (Fort, panelist)
- The State Tax Show (podcast) with Matt Hunsaker of BakerHostetler – *Women in SALT* (Prosser, panelist)
- National Association of State Bar Tax Sections, *Evolving State Sales & Income Taxes in the Post-Wayfair World* (Hamer, panelist), and update on sales tax economic nexus and marketplace facilitator tax collection laws (Cram, panelist)

NOVEMBER 2020

- Alaska Municipal League Annual Conference - *About the Multistate Tax Commission and Trends in Sales/Use Tax Economic Nexus and Marketplace Facilitator Tax Compliance Issues* (Cram and Prosser)

- Reimagined NESTOA 2020 Annual Conference, *2020 Sales Tax Case Update* (Disque, panelist), and *Federal Partnership Regime and Effect on State Taxation* (Hecht, panelist)
- National Conference of State Legislatures, Task Force on State and Local Taxation, *Remote Work/Mobile Workforce State Taxation Issues* (Hecht, panelist)
- MACPA 2020 Advanced Tax Institute, *National Developments in State and Local Tax* (Disque, panelist)
- NJCPA Society Multistate Tax Conference 2020, to provide update on multistate tax issues (Cram, panelist)

DECEMBER 2020

- Law360 “Tax Trends” Webinar (Prosser, panelist)
- Sales Tax Update for Intuit Tax Experts Webinar (Prosser, panelist)
- AICPA State and Local Tax Technical Resource Panel Meeting with Outside Organizations (Cram, Hecht, and Prosser)
- Iowa Taxpayers Association Tax Symposium, “*Uncertainty Abound, Good Tax Policy is Still a Must?*” (Pattison, panelist)
- Reimagined WSATA 2020 Annual Conference, *Federal Partnership Regime and Effect on State Taxation* (Hecht, panelist); *2020 Sales Tax Case Update* (Disque, panelist)

JANUARY 2021

- Independent SALT Alliance, *Proposed Revision to the P.L. 86-272 Statement of Information* (Hamer and Matson)
- MTC and State and Local Legal Center host online seminar, *Supreme Court Amicus Briefs: A Discussion*, featuring three former Supreme Court clerks (Prosser, co-host)

FEBRUARY 2021

- NYU State and Local Tax Luncheon Group; *MTC Update* (Matson)
- 2021 Deloitte National Multistate Tax Symposium: *State Officials Panel—States’ Perspectives on the New Normal* (Prosser, panelist)

MARCH 2021

- American Bar Association/Institute of Professionals in Taxation Advanced Tax Seminars, *What To Do With P. L. 86-272* (Hamer, panelist)
- Tax Executives Institute Midyear Conference, *P.L. 86-272—How Much Protection Is Left* (Hamer, panelist)
- Webinar on teleworker nexus issues at Southern Legislative Conference, Fiscal Affairs & Governmental Operations Committee virtual meeting on March 31, 2021. (Cram, panelist)

APRIL 2021

- Institute for Professionals in Taxation—St. Louis chapter, *Proposed Revision to the P. L. 86-272 Statement of Information* (Hamer and Matson)

MAY 2021

- Tax Analysts Taxing Issues Webinar, *The Era of Digital Goods: How State Tax Legislation is Developing in a Modern World* (Prosser, panelist)
- SALTovation Podcast, *Interview with Helen Hecht, MTC Uniformity Counsel* (Hecht)

JUNE 2021

- Federal Communications Bar Association Webinar, *Recent Developments in State and Local Tax and Privacy Laws* (Prosser, panelist)
- 2021 SEATA Annual Conference; *Future Economic Trends: What Impacts to Watch for on State Policy, Taxation and Revenue Decision Making* (Pattison); *The Impact of International and Federal Tax Reform on State Income Tax Laws* (Fort, panelist); and *Applying P.L. 86-272 to the Modern World* (Matson); Biloxi, Mississippi
- AICPA State and Local Tax Technical Resource Panel Meeting with Outside Organizations (Cram and Prosser)