



**MTC Uniformity Committee
MINUTES for the Meeting of
Tuesday, August 2, 2022 (DRAFT)**

I. Welcome and Introductions

Maria Sanders (Missouri), Chair asked states and others to introduce themselves.

Attendees – in-person, by video conference, or phone

Aaron Yost	Idaho	Julie Magee	Square Corporation
Adam Bender		Julio Mendoza-Quiroz	Texas
Alan Kline	New Jersey	Kara Johnson	Alaska RSSTC
Alana Stamas	Iowa	Karen Boucher	
Alicia Austin Smith	Arkansas	Karl Frieden	COST
Alison Andrews	Texas	Karolyn Bishop	Washington
Alison Jares	South Dakota	Kasey Skidmore	Kansas
Amber Ortiz	Idaho	Katie Frank	California FTB
Amy Hamilton	Tax Notes Today State	Katie Lolley	Oregon
Amy Jackson	Brown Smith Wallace	Kay Mick	Multistate Tax Commission
Andrew Soubel	Wolterskluwer	Keith Davis	Wells Fargo Bank, N.A.
Angela Matelski	Michigan	Keith Linder	Arkansas
Angie Hillas	Utah	Kevin Branscum	Kentucky
Anthony Lekas		Kevin Richard	Louisiana
April Begordis	Minnesota	Kevin Wakayama	Hawaii
April Begordis	Minnesota	Kim Cygan	Arizona
April Nevarez	The Michaels Companies, Inc.	Kirsten Jasper	South Dakota
Ashley McGhee	North Carolina	Kristyna Branum	
Ben Clough	Iowa	Krystal Bolton	Louisiana
Brad Asher	Kentucky	Larry Shinder	Multistate Tax Commission
Brad Blanchard	Louisiana	Laura Miguez	Louisiana
Brandon Newton		Laurie McElhatton	California FTB
Brandy Offord	Alabama	Lila Disque	Multistate Tax Commission
Breen Schiller	Ernst and Young LLP	Lisa Ables	Arkansas
Brendon Reese	Colorado	Lisa Newville	Arizona
Brian Fliflet	Illinois	Luke Morris	Louisiana
Brian Hamer	Multistate Tax Commission	Manisha Patel	Arizona
Brian Smith	Avalara	Marcel Briones	
Britte Kirby	Ryan, LLC	Maria Sanders	Missouri
Bruce Fort	Multistate Tax Commission	Mark Chaiken	New Mexico
Bryan Kelly	Washington	Mary Kate Juliff	Stripe Tax
Cameron Clark	Alabama	Matt Tidwell	Alabama
Carlos Anguiano	AT&T	Matt Yandell	Alaska

Carrie Albany	Stripe Tax	Matthew Peyerl	North Dakota
Cassandra Diemert	Minnesota	Meagan Barrett	
Catalina Baron	Eversheds Sutherland	Meg Inouye	Idaho
Cathy Felix	Multistate Tax Commission	Melissa Gillis	Alabama
Charla Wagner	Kansas	Michael Bologna	Bloomberg Law
Chris Barber	Multistate Tax Commission	Michael Fatale	Massachusetts
Chris Schutz		Michael Hale	Kansas
Christie Comanita	SSTGB	Michael Hale	Kansas
Christina Hall	Alabama	Michael Lucas	Iowa
Clinton Singletary	Alaska	Michael Mertens	Iowa
Colleen Chipman	New Jersey	Michael Williams	Alaska
Colleen Glover	Alaska	Michele Borens	Eversheds Sutherland
Craig Banks	Alabama	Miranda Scroggins	Louisiana
Craig Johnson	SSTGB	Nancy Prosser	Multistate Tax Commission
Curtis Stewart	Alabama	Nicole Power	Stripe Tax
Daniel Coleman	New Mexico	Nicole Reynolds	Alaska
Darren Weirnic	Oregon	Nikki Dobay	Eversheds Sutherland
Dave Burleigh	Montana	Norman Hannawa	Chainalysis
Dave Smith		Olga Kourdova	Charter Communications
David Avery	Alabama	Paul Ghering	Arkansas
David Sawyer	Ernst and Young LLP	Paul Williams	Law360
Deanna Munds-Smith	Arkansas	Phil Horwitz	Moss Adams
Deborah Bierbaum	MultiState Associates	Phil Skinner	Idaho
Debra Gillory	Louisiana	Phillip Ashley	Texas
Debra Houck	Pennsylvania	Priya Nair	COST
Derek Bell	Montana	Rachel Trickett	Amazon
Diane Yetter	Yetter Tax	Rafal Ferdynus	Alaska
Donnita Wald	North Dakota	Ray Langenberg	Texas
Edward Collins	Hawaii	Renee Nacrelli	Maryland
Emily Staehr		Richard Cram	Multistate Tax Commission
Eric Mahler	Idaho	Richard Dobson	Kentucky
Erin Heysell	Alaska	Robert Amarante	AICPA
Frank Hales	Utah	Robert Kindred	District of Columbia
Geoff Fournier	Minnesota	Robert Plattner	
Gil Brewer	Washington	Rusty Johnson	Texas
Giselle Flores	Boos & Associates	Sal Tomaselli	Missouri
Greg Matson	Multistate Tax Commission	Samuel Mohan	Alaska
Hal Jones	Tennessee	Samuel Zeigler	Oregon
Helen Hecht	Multistate Tax Commission	Sarah Pai	Texas
Holly Coon	Multistate Tax Commission	Scott Fryer	Arkansas
Jake Hoffman	GenTax		
Jake Lavelle		Scott Pattison	Multistate Tax Commission



Jayne Carson	North Dakota	Scott Peterson	Alavera
Jéanne Rauch-Zender	Tax Analysts	Scott Reed	Kansas
Jeff Friedman	Eversheds-Sutherland	Shannon Brandt	Texas
Jeff Silver	Multistate Tax Commission	Sharonne Bonardi	Federation of Tax Administrators
Jenelle Gonzales	New Mexico	Shirley Sicilian	KPMG LLP
Jenn Stosberg	Multistate Tax Commission	Stacey Greaud	Louisiana
Jess Morgan	Ernst and Young LLP	Stephanie Gilfeather	Expedia
Jessie Eisenmenger	Amazon	Steve Kingsolver	Kentucky
Jodi Andres	Alaska	Steve Yang	Multistate Tax Commission
Joe Garrett	Deloitte	Suella Davis	Alaska
Joe Huddleston	Ernst and Young LLP	Susan Carlson	Multistate Tax Commission
Joe Royston	Oregon	Susanna Coburn	Rhode Island
Joe Thronson	South Dakota	Taylor Christopher	Spotify
Joe Wasicak	Wisconsin	Teresa Miller	Iowa
John Allan	Jones Day	Tim Bennett	Kentucky
John Ficara	New Jersey	Todd Lard	TEI
John Mollenkamp	Intuit	Tom Shaner	Idaho
John Sagaser	Maine	Tony Zammit	Montana
John Stringer	Mississippi	Trisha Fortune	Ryan, LLC
Jonathan Hague	McDermott Will and Emery	Vernon Barnett	Alabama
Jonathan May	Pennsylvania	Vicki Gardino	Alabama
Jonathan White	Multistate Tax Commission	Victoria Nichols	Kentucky
Jordan Raye	Kansas	Virgil Helton	Fast Enterprises
Josh Pens	Colorado	Will Rice	Fast Enterprises
Joshua Sivin	New York	Zachary Atkins	Pillsbury Law
Julian "Jake"	Fast Enterprises		

II. Approval of the Minutes

Frank Hales (Utah) moved approval of the minutes. Minutes were approved as adopted (with the addition of one omitted attendee, himself) without objection.

III. Initial Public Comment

Jeff Friedman of the Eversheds Sutherland law firm made a public comment expressing concern over the Committee's digital products project. He asked that the committee be aware of potential overlap with the Streamlined project and especially the role of Streamlined in drafting definitions. He also expressed concern that the project might focus on other types of intangible property that might be drawn into the tax base.

Craig Johnson, Executive Director of the Streamlined Sales Tax Governing Board, responded that Streamlined had been working with the MTC staff and believes that Streamlined will continue to have a roll with respect to the issues. He commented that uniformity is more

important now and that Congress will also be watching to see what the states do. He also noted that it is a difficult topic and welcomed the MTC's work.

Gil Brewer (Washington) also commented that the MTC staff and others have been scoping out the project for a year. He noted that the MTC will continue to coordinate with Streamlined. He also noted that the groups are different and neither group has an exclusive claim to issues such as this. He urged the states and public to work together and do what it takes to make the relationships work.

Mr. Friedman noted that this project is especially sensitive. He noted that Streamlined has built a collaborative working relationship with the business community that he asserted may have been lacking in other MTC projects.

Mr. Brewer responded that he understands the concern.

IV. Review of Committee Charter

Helen Hecht, Uniformity Counsel, noted that the Uniformity Charter which had been amended and conformed to other committee charters in 2021, is now somewhat unclear as to the long-standing rule that, on uniformity matters, each participating or eligible state is entitled to a single vote. Therefore, she recommended that that be clarified. Dee Wald, North Dakota, moved to make that change to the charter. The motion was approved by voice vote.

V. Strategic Planning Survey

Scott Pattison, Deputy Director of the MTC, reported that the Strategic Planning Committee would soon be surveying states participating in the Uniformity Committee about the work of that committee for purposes of possibly updating the mission, vision, and values of the Commission.

VI. Uniformity Developments

Ms. Hecht reported on developments of interest to the committee. See a copy of that report with the agenda for the meeting, here: <https://www.mtc.gov/Uniformity/Uniformity-Committee/2022/Agenda-8-2022>.

VII. Partnership Project – Status Report, Presentation & Discussion

Laurie McElhatton, (California FTB), Vice Chair of the Committee and Chair of the Partnership Work Group, and Chris Barber, MTC Counsel, gave the status report of the work group. They noted that the work group had drafted a model for sourcing income of certain investment partnerships. They also discussed next steps for the work group and the availability of basic Subchapter K training for state tax administrators. They noted that the work group had decided to work on sourcing issues next and that MTC staff would be looking into detailed examples that might be used to help the work group understand and consider sourcing issues.

See a copy of the report with the agenda for the meeting, here: <https://www.mtc.gov/Uniformity/Uniformity-Committee/2022/Agenda-8-2022>.

VIII. Sales Tax on Digital Products Project

Mr. Brewer, Chair of the new work group studying Sales Tax on Digital Products, Nancy Prosser, General Counsel, and Jonathan White, MTC Counsel, gave a report on the status of the MTC staff's work on a draft detailed outline of a white paper and presented a copy of that outline for discussion. Mr. Brewer also asked for volunteers for a work group and noted that the meetings of that group would probably be monthly.

See that a copy of that report and the outline with the agenda for the meeting, here: <https://www.mtc.gov/Uniformity/Uniformity-Committee/2022/Agenda-8-2022>.

IX. State Roundtable

The states present gave a report of developments that would be of interest to other committee members.

X. Report from the Standing Subcommittee

Ms. McElhatton, Chair of the Standing Subcommittee, gave a report of the work of the subcommittee reviewing the MTC model market-sourcing and special industry regulations. She noted that there had been questions about how to proceed with the review. Ray Langenberg (Texas) made a motion to set up a work group to continue with the review. The committee approved that motion by vote. Ms. Hecht noted that she would be soliciting members for the group and that a potential chair might also be available.

XI. New Business

Nikki Dobay, Eversheds Sutherland, gave a report on draft uniform state tax power of attorney and asked for consideration of whether the committee should establish a process for recommending that proposal to the states. The committee discussed the proposal and Ms. Hecht and Bruce Fort, MTC Senior Counsel, recommended that the staff conduct state interviews to obtain feedback and input on the proposal, including the draft form, and then make a report at the committee's next meeting.

See a copy of the proposal, the draft form, and the research on which it is based with the agenda for the meeting, here: <https://www.mtc.gov/Uniformity/Uniformity-Committee/2022/Agenda-8-2022>.

Jeff Friedman and Michele Borens of Eversheds Sutherland gave a report marketplace implementation issues which they hoped states would consider and address.

See a copy of that report with the agenda for the meeting, here: <https://www.mtc.gov/Uniformity/Uniformity-Committee/2022/Agenda-8-2022>.

XII. The meeting was adjourned without objection.
