



MULTISTATE TAX COMMISSION

To: MTC Uniformity Standing Subcommittee
From: Maria Sanders, Chair
Helen Hecht, Uniformity Counsel
Subject: Minutes of November 19, 2020 Meeting – DRAFT
Date: December 16, 2020

I. Welcome and Introductions – Maria Sanders, Chair

Members of the Committee Present:

- Maria Sanders, Missouri
- Tommy Hoyt, Texas
- Gil Brewer, Washington
- Michael Hale, Kansas
- Michael Fatale, Massachusetts
- Ray Langenberg, Texas
- Laurie McElhatton, California
- Ashley McGhee, North Carolina
- Dee Wald, North Dakota

Others in Attendance:

- Beth Sosidka, AT&T
- Matt Tidwell, Alabama
- Frank Hales, Utah
- Joe Royston, Oregon
- David Epstein, Bloomberg
- Lila Disque, MTC
- Erin Winter, West Virginia
- Chris Sherlock, Alabama
- Chris Barber, MTC
- Jayne Kulberg, Wisconsin
- Genevieve Traub, Oregon
- David Merrien, Montana



- Angela Doyle, Jones Day
- Christina Hall, Alabama
- Tripp Baltz
- Nancy Prosser, MTC
- Kelvin Lawrence, Dinsmore
- Pilar Mata, TEI
- Karl Frieden, COST
- Brian Hamer, MTC
- Maria Koklanaris, LAW360
- Matthew Peyerl, North Dakota
- Brad Asher, Kentucky
- Bruce Fort, MTC
- Nikki Dobay, COST

II. Initial Public Comment – There was no initial public comment.

III. Approval of the Minutes – The draft minutes were approved without amendment.

IV. Request from Uniformity Committee to Consider Potential Project - State Taxation of Passthrough Income

Helen Hecht, MTC, reported that the Uniformity Committee had asked the Standing Subcommittee to take up a project on state taxation of passthrough income and that staff had begun the creation of an outline of issues. (See written report of November 17, 2020 posted on the subcommittee website). The subcommittee discussed the potential approach to this project. It was the consensus of the subcommittee that staff should continue work on the outline of issues and review state law or survey the states to determine state approaches to various issues.

V. Other New Business

There was no other new business.

VI. Adjourn