



April 2018 Uniformity Committee Meeting

AGENDA

Wednesday, April 25, 2018

8:30 a.m. – 4:30 p.m. Central Time

Radisson Blu Mall of America
2100 Killebrew Drive
Bloomington, Minnesota 55425

All times noted on the agenda are approximate

**To participate by phone, please dial: 1-719-457-1414
Conference Code: 258090#**

Committee Rules:

Generally – The Chair runs the meeting, following the agenda. Anyone wishing to speak should ask to be recognized by the Chair. Questions are welcome at any time and participation is encouraged. The agenda also provides signals for each topic as to the type of participation anticipated (discussion, advice, voting, etc.). Members of the public are invited to provide comments as well.

Committee Members – Committee membership is voluntary and inclusive. All state personnel present or on the phone during a meeting are welcome to participate as members of the Committee and can offer motions or amendments and participate in Committee discussion, etc. But only one person from each state should cast a vote. (Members from the same state can decide who votes.)

Motions and Amendments – Official Committee decisions are made by motion (no need for a second). Motions may be offered by any Committee member, with or without an invitation of the Chair. The moving member may amend or withdraw a motion prior to a vote and other members may offer amendments, “friendly” or not. The Chair will allow discussion of motions and amendments prior to voting. The Chair may allow a request to reconsider a motion after a vote.

Voting – The Chair determines how particular votes are taken—including asking for objections only. State members participating by phone may be asked to identify themselves when voting, but otherwise, there is no requirement for a roll call vote. Unless the Chair asks for objections only, members may vote to accept or reject a motion or amendment, or may abstain. Staff will be asked to record adopted motions and amendments, but need not record vote tallies unless requested.

I. Welcome and Introductions

(8:30 A.M. – 8:40 A.M.)

Holly Coon, Chair and Tommy Hoyt, Vice Chair

State representatives and members of the public are welcome, but not required, to introduce themselves.

II. Initial Public Comment Period

(8:40 A.M. – 8:50 A.M.)

Members of the public may take this opportunity to address the committee concerning any topic related to its purposes, including the agenda. If the comment is related to a specific item on that agenda, however, the Chair may request that the comment be saved until discussion of that item. The Chair may set time limits on public com-



MTC Uniformity Committee Agenda

ments in order to give everyone the opportunity to speak and in order to complete committee business.

**III. Approval of Minutes of Meeting Held November 16, 2017
(8:50 A.M. – 9:00 A.M.)
Holly Coon, Chair**

[See link to minutes in the online agenda on the MTC website.]

**IV. Report – General Uniformity Update
(9:00 A.M. – 9:10 A.M.)
Helen Hecht, General Counsel, MTC**

MTC staff will give a report on developments in enacting or adopting the Commission’s uniform recommendations and other related matters.

**V. PROJECT: Use Tax Information Reporting Model
(9:10 A.M. – 9:50 A.M.)
Phil Horwitz, Work Group Chair, and Helen Hecht, MTC**

The Executive Committee referred the draft Use Tax Information Reporting Model, previously approved by this committee, back to the committee after the 10th Circuit upheld Colorado’s version of the information reporting requirements. This committee created a work group to consider any changes that might need to be made to the model. That work group had weekly phone calls to discuss possible changes.

Work Group Report – The work group is recommending to the committee the adoption of the draft for referral back to the Executive Committee.

[See link to the Sales and Use Tax Notice and Information Reporting Model in the online agenda on the MTC website.]

[See link to project web page in the online agenda on the MTC website.]

Public Comment – The Chair will invite members of the public to provide information or comments on the proposed draft model.

Committee Discussion – The Chair will ask for comments or questions of the committee members and other state representatives and allow for discussion of the proposed draft model. In particular, the Chair may seek specific comments on:

- Changes made to the model by the work group
- Whether issues have been sufficiently addressed



MTC Uniformity Committee Agenda

Committee Vote – After discussion, the Chair may ask for or entertain specific motions and take a vote of the committee on:

- Any proposed amendments
- Approval of the model (as proposed or amended) for referral back to the Executive Committee
- Referral of the model or particular sections back to the work group with instructions

BREAK – 9:50 A.M. – 10:05 A.M.

**VI. PROJECT: Partnership/RAR Model Work Group
(10:05 P.M. – 11:15 P.M.)**

Tracee Abel, Work Group Chair, Helen Hecht, MTC

This project started as an information project after Congress passed new requirements for audits of large partnerships. This committee then created a working group and has asked that group to recommend changes to state law that would allow states to respond to the change in the federal partnership audit and adjustment process, allow for assessment of tax amounts at the entity level, and make modifications to the Commission’s Reporting Federal Adjustments Model (RAR) statute and regulations. A number of “interested parties” (ABA, AICPA, COST, TEI, IPT and others) are assisting the work group and have proposed a draft which the committee agreed should be the starting point for the work group’s deliberations.

Work Group Report – The work group will give a report on the project’s status and any other related developments and is expected to report on areas of agreement and disagreement, or other areas which would benefit from the committee’s direction.

[See link to work group report and presentation including proposed language in the online agenda on the MTC website.]

[See link to project web page in the online agenda on the MTC website.]

Public Comment – The Chair will invite members of the public to provide information or comments on the project and any specific proposals or questions from the work group.

Committee Discussion – The Chair will ask for comments or questions of the committee members and other state representatives and allow for discussion of the specific proposals or questions from the work group.

Committee Vote – After discussion, the Chair may ask for specific motions and take a vote of the committee on how the work group should proceed.



MTC Uniformity Committee Agenda

VII. FEDERAL TAX UPDATE (11:15 – Noon)

Bruce Fort, MTC Staff

Commission staff will update committee on federal tax changes and give an overview of the status of state responses.

LUNCH – Noon – 1:30 P.M. (on your own)

VIII. STATE ROUNDTABLE (1:30 P.M. – 2:30 P.M.)

All Committee Members and State Representatives

Each state representative/committee member is invited to give a report about significant tax developments in that state that may be of interest to other states.

BREAK – 2:30 P.M. – 2:45 P.M.

IX. MTC DRAFTING RULES (2:45 P.M. – 3:15 P.M.)

MTC Staff

The MTC staff will do a brief overview of the ULC drafting rules that we use for drafting model statutes and regulations.

X. NEW BUSINESS (3:15 P.M. – 4:15 P.M.)

MTC Staff and All Committee Members and State Representatives

MTC staff will give a report on possible projects the committee may want to undertake. Any committee member or member of the public may bring forward a new issue or proposal for the committee to consider.

Committee Discussion – The Chair will allow discussion of the specific proposals.

Committee Vote – After discussion, the Chair may ask for specific motions and take a vote of the committee on what new projects should be undertaken.

Adjourn