



MULTISTATE TAX COMMISSION

# AGENDA

## Multistate Tax Commission Uniformity Committee

**Tuesday & Wednesday** Afternoons

April 27 and 28, 2021

2:00 P.M. – 5:00 P.M. Eastern

(Held via video conference.)

### Log-In/Dial-In Information

Link from your computer, tablet, or smartphone:

<https://global.gotomeeting.com/join/341107029>

You can also dial in using your phone:

Number: [+1 \(646\) 749-3112](tel:+16467493112)

Access Code: 341-107-029

New to GoToMeeting? Get the app now and be ready when your first meeting starts:

<https://global.gotomeeting.com/install/341107029>

Please be aware that all times listed below are Eastern time and *approximate*.

**TUESDAY:  
2:00 – 2:20 P.M.**

### **I. Welcome, Introductions & Approval of Minutes (VOTE) Chair, Tommy Hoyt (TX) and Vice Chair, Maria Sanders (MO)**

The Chair will note the draft minutes of the November 2020 meeting have been provided and will ask any state representatives on the call who have changes to the minutes to introduce themselves and ask participants to introduce themselves and note the changes, the Chair will ask if there is any objection to those changes. The Chair will then ask for staff to call roll of the states and for those responding to indicate if they approve the draft minutes (as amended).

Minutes

After the roll call of the states—the Chair will then ask others to introduce themselves, if they wish.

**TUESDAY  
2:20 – 2:25 P.M.**

### **II. Initial Public Comment**

No materials

The chair will ask for initial public comment on the agenda of the committee for both days. (The public may also comment throughout the meeting on topics discussed.)

**TUESDAY  
2:25 – 2:35 P.M.**

### **III. Uniformity Developments Helen Hecht (MTC)**

Memo to the  
Committee

MTC staff will give a brief presentation on major developments affecting the committee's uniformity efforts generally.



---

**TUESDAY**  
2:35 – 3:05 P.M.

**IV. Recommendation of the Standing Subcommittee on the Proposed Project on State Taxation of Partnerships (VOTE)**  
**Maria Sanders, Vice Chair and Chair of Standing Subcommittee and Helen Hecht**

Standing Subcommittee Recommendation

The Standing Subcommittee will present its recommendation that the Uniformity Committee take up a project on state taxation of partnerships.

---

**TUESDAY**  
3:05 – 3:20 P.M.

**V. Revised Charter – Uniformity Committee (VOTE)**  
**Tommy Hoyt, Chair and Nancy Prosser (MTC)**

Draft Revised Uniformity Committee Charter

Review, discussion, and vote on the draft revised uniformity committee charter.

---

**TUESDAY**  
3:20 – 3:35 P.M.

**Break**

---

**TUESDAY**  
3:35 – 4:45 P.M.

**VI. Roundtable**  
**All States**

No Materials

The chair will ask state representatives to share developments in their states, especially those affecting any uniformity matters.

---

**TUESDAY**  
4:45 – 5:00 P.M.

**VII. Discussion of Wednesday’s Agenda & Recess Until Wednesday**  
**Tommy Hoyt, Chair**

No Materials

---

**WEDNESDAY**  
2:00 – 2:10 P.M.

**VIII. Welcome and Introductions**  
**Tommy Hoyt, Chair**

No Materials

The Chair will ask any states or other participants who were not present on Tuesday to introduce themselves, if they wish.

---

**WEDNESDAY**  
2:10 – 3:45 P.M.

**IX. Presentation by Washington State on the Taxation of Digital Goods – (Discussion – Possible Vote)**  
**Representatives of Washington**

Presentation Materials

Washington will give a presentation on the state’s experience with taxing digital goods. The Chair will then ask for discussion by the Committee of any possible actions.

---



**WEDNESDAY  
3:45 – 4:15 P.M.**

**X. New Business  
All States**

The Chair will ask if there is any other new business that state representative or members of the public would like to raise.

---

**WEDNESDAY  
4:15 P.M.**

**XI. Adjourn**

---