



Report of the Uniformity Committee

Maria Sanders (Missouri), Chair

To the Multistate Tax Commission

By Video Conference

Wednesday, August 4, 2021

The status of Uniformity projects is summarized below. Any other developments from the meeting of the Uniformity Committee on July 28, 2021, will be reported orally by the committee chair.

1. Proposed Alternative Model Statute for Combined Filing - *Finnigan* Approach – The Bylaw 7 survey of the states has been conducted and a majority of the affected states have responded positively to that survey. The proposed alternative model is included in the agenda for the Commission.
2. Proposed Revisions to Statement of Information Concerning Practices of Multistate Tax Commission and Supporting States Under Public Law 86-272 – The Bylaw 7 survey of the states had been conducted and a majority of the affected states have responded positively to that survey. The proposed revisions are included in the agenda for the annual meeting of the Commission.
3. Other Projects:
 - a. State Taxation of Partnerships – The Uniformity Committee has formed a work group which is beginning work on this comprehensive project focusing on creating detailed model rules for taxing the income from partnerships.
 - b. Sales Taxation of Digital Products – The Uniformity Committee is taking up a recommendation from the Standing Subcommittee to draft a white paper on best practices for taxing digital products under state sales and use tax systems.