



**Uniformity Committee**  
**MINUTES (DRAFT)**  
 Monday, July 27, 2020  
 (Held via webinar.)

**I. Welcome and Introductions**  
**Chair, Tommy Hoyt (TX) and Vice Chair, Maria Sanders (MO)**

The committee convened at 2:00 P.M. Eastern and chair asked staff to call the roll and for others to introduce themselves. Attendance was also noted from on-line sign-in information. The following people were in attendance:

Alana Stamas	Iowa	Keith Broussard	Montana
Amber Egbert	Colorado	Keith Staats	IL Chamber
Amy Hamilton	TaxAnalysts	Krystal Bolton	Louisiana
Andrew Soubel	Wolter Skluwer	Kurt Konek	Iowa
Anita Conner	Pennsylvania	Larry Shinder	MTC
Ashley McGhee	North Carolina	Laurie McElhatton	California
Audry Tyndall-Hoyle	New Jersey	Layne Hadlock	Idaho
Ben Clough	Iowa	Lee Baerlocher	Montana
Beth Sosidka	AT&T	Leigh Powers	Kentucky
Brad Asher	Kentucky	Lila Disque	MTC
Brendi Romick	Texas	Lindsay Cutler	Colorado
Brendon Reese	Colorado	Loretta King	MTC
Brian Hamer	MTC	Marcia Ann Oakman	Kentucky
Bridgette Thomas	Mississippi	Maria Koklanaris	Law360
Bruce Fort	MTC	Maria Sanders	Missouri
Bryan Kelly	Washington	Mark Schoenfeld	
Chris Barber	MTC	Matt Largent	Washington
Christie Comanita	SSTGB	Matt Peyerl	North Dakota
Christopher Russell	Indiana	Matt Samuelson	Colorado
Colleen Chipman	New Jersey	Matt Thompson	Oregon
Colleen Whiting	Indiana	Matt Tidwell	Alabama



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Daniel D'Alessandro	Maine	Matthew Peyerl	North Dakota
Daniel Rouse	North Dakota	Melinda Dunmire	Maryland
Darren Weirnick	Oregon	Michael Fatale	Massachusetts
David Wilson	Arkansas	Michael Mertens	Iowa
Deanna Mack	Oregon	Michelle Biermeier	Wisconsin
Dee Wald	North Dakota	Mindy McPherson	Oregon
Diane Colberg	Wisconsin	Nancy Prosser	MTC
Don Jones	Oregon	Nathan Nielson	Idaho
Frank Hales	Utah	Nicole Sergent	Kentucky
Fred Nicely	COST	Nikki Bossert	
Genevieve Traub	Oregon	Nikki Dobay	COST
Greg Matson	MTC	Patrick Lahiff	North Carolina
Gregory Bergmann	Deloitte	Paul Williams	Law360
Hal Jones	Tennessee	Phil Skinner	Idaho
Helen Hecht	MTC	Pilar Mata	TEI
Holly Coon	MTC	Ray Langenberg	Texas
Jamie Fenwick	Charter Com.	Richard Cram	MTC
Jayne Kulberg	Wisconsin	Richard Truman	Maine
Jeff Silver	MTC	Sabrina Worthington	MTC
Jennifer Hudson	Delaware	Sabrina Worthington	MTC
Jennifer Stosberg	Kentucky	Scott Pattison	MTC
Jessie Eisenmenger	Amazon	Scott Peterson	Avalera
Joe Garrett	Deloitte	Shannon Fleischer	North Dakota
John Armstrong	Colorado	Stacey Greaud	Louisiana
John Mollenkamp	Intuit	Steven Alvarez	Georgia
John Valentine	Utah	Todd Lard	COST
John Vecchiarelli	GenTax	Tom Shaner	Idaho
Joseph Royston	Oregon	Tommy Hoyt	Texas
Josh Pens	Colorado	Tripp Baltz	Idaho
Karen Boucher	CPA	Virgil Helton	GenTax
Karl Frieden	COST	Warren Wood	Delaware
Katie Frank	California	Will Rice	Fast
Katie Lolley	Oregon	William Lunka	SALT Partners
Katy Jenkins	Kentucky		



**Approval of Minutes of April 2020**

There were no changes to the minutes and no objections to approval of the minutes as written. (See those minutes attached to the agenda for this meeting.)

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**II. Initial Public Comment**

There were no public comments.

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

Ms. Hecht gave a brief presentation on uniformity developments of interest around the states. She also talked about the continuing importance of the MTC Factor Presence Nexus standard in light of concerns that the proposed revisions to the MTC statement on P.L. 86-272 might not protect some smaller Internet businesses. The model was intended to act as a minimum threshold (defining “substantial nexus”) for income and similar taxes imposed on multistate businesses, and would protect those businesses that have a relatively small economic footprint in a state. Nikki Dobay, COST, asked whether the Factor Presence Nexus thresholds still make sense, and Ms. Hecht agreed that they may be revisited.

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**IV. Wayfair/Marketplace Update and Discussion  
Richard Cram (MTC)**

Mr. Cram give a brief update on developments in the states’ implementation of *Wayfair* and marketplace legislation. He thanked Tommy Hoyt for heading up the work group and also thanked Steven Alvarez for agreeing to take over the work group (currently on hold). He also noted that Beth Sosidka AT&T, had previously requested that that the Commission endorse the National Conference of State Legislatures’ (NCSL) model marketplace facilitator tax collection statute. The request was stayed until the work group could see how state’s statutes would work in practice.

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**V. New Project Selection Proposal, Discussion and Voting  
Maria Sanders (MO), Work Group Chair (MO) and Helen Hecht (MTC)**

Maria Sanders, the work group chair, gave a report on the work group’s recommendation for a new project selection process and presented the draft proposal for the committee’s consideration—including the establishment of a standing subcommittee. In addition, Ms. Hecht provided an example of the kind of report on possible new projects that might be used as part of that process.

Josh Pens, Colo., moved to adopt the process proposed by the work group. The committee voted by roll call to approve the draft selection process.

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Mr. Hoyt asked if there was a volunteer to lead the standing subcommittee. Ms. Sanders volunteered. Mr. Hoyt thanked her and the other work group volunteers. He also noted that he would like to be a member of the standing subcommittee and would ask others who are interested to volunteer to participate.

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**VI. Report on Model for Reporting Federal Adjustments - Partnership Issues  
Helen Hecht (MTC) and members of the public**

Ms. Hecht gave a report on developments in the area of federal centralized partnership audits and on an issue raised both by members of the public and by states. The issue has to do with partnership refunds and making sure the model anticipates and provides for giving state refunds when a federal partnership audit or administrative adjustment request makes a federal change leading to a federal refund. Ms. Dobay spoke in support of clarifying the model. She also noted that, under an amendment to IRC 905(c) subsequent to the TCJA, taxpayers are required to tell the federal government when a foreign tax was changed. It has become clear that taxpayers are required to report these changes in real time, and federal taxable income will change based on these changes. Some taxpayers will have to file multiple amended returns to pick up changes to foreign taxes. COST would like this issue to be addressed by the working group if the group is re-formed. Ms. Dobay also asked the working group to consider when a taxpayer files a claim for refund intending to litigate at the federal level – streamlining that process.

Mr. Hoyt directed the work group that had drafted the model to re-form to consider all of these issues given that states have begun to implement the model.

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**VII. Round Table – All States**

State representatives shared developments in their states. All states have a significant portion of their work forces working from home. This is expected to continue at least through the end of the year, if not longer.

States are also responding to concerns and questions as to how temporary remote workers who are working from home in their states should affect taxes owed by those workers or their employers. Many of the state response so far are designed to maintain the status quo for those workers and businesses, to the extent the workers are required to work from home due to the pandemic. Other states have issued specific guidance on related matters, such as statutory residency and income sourcing. States with significant cross-border issues are considering reciprocal measures.

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States are also busy responding to the CARES Act and especially the retroactive provisions in that act. Other topics included market-based sourcing, advertising taxes, and film credits .

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**IX. New Business**

There was no new business.

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**X. Adjourn**

The committee adjourned at 4:50 P.M.

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