



MULTISTATE TAX COMMISSION

**Uniformity Committee**

**November 9, 2021 Meeting of the Uniformity Committee**

**MEETING MINUTES (DRAFT)**

**Uniformity Committee Meeting**

**Wednesday, July 28, 2021**

**(Held via video conference.)**

**I. Welcome, Introductions, and Approval of Minutes of April 2021 Meeting  
Chair, Maria Sanders (Missouri)**

Ms. Sanders opened the meeting reading a Commission resolution that honored Tommy Hoyt (Texas), the Committee Chair who passed away suddenly, prior to the meeting.

Ms. Sanders then welcomed everyone and also noted that as the roll was called, states responding would be asked to indicate their approval of the minutes from the April 27 and 28, 2021 meeting.

Attendees included:

Abraham Gross		Krystal Bolton	Louisiana
Ali Pazand	MTC	Kyle St Denny	Maryland
Alison Jares	South Dakota	Latonia Dooley	Kentucky
Amanda Atwood	Maryland	Laura Miguez	Louisiana
Amy Hamilton	Tax Analysts	Laurie McElhatton	California
Andrew Soubel	Wolterskluwer	Lawrence Shinder	MTC
Angela Doyle	Jones Day	Lila Disque	MTC
Ashley Garrison	Washington	Loretta King	MTC
Brad Asher	Kentucky	Lynn Gandhi	Foley
Brandi Drake	Charter	M. Sheehan	
Bridgette Thomas	Mississippi	Marcia Oakman	Kentucky
Bruce Fort	MTC	Maria Sanders	Missouri
Cameran Clark	Alabama	Matt Largent	Washington
Catalina Baron	Eversheds	Matt Tidwell	Alabama
Cathy Felix	MTC	Matthew Peyerl	North Dakota

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Chris Barber	MTC	Max Behlke	Electronic Transaction Processors
Chris Mitchell	Kansas	Meagan Morgan-Barrett	Alabama
Christie Comanita	Streamlined	Meg Inouye	Idaho
Christy Vandevender	Alabama	Michael Hale	Kansas
Craig Johnson	Streamlined	Michael Mertens	Iowa
Dan Rouse	North Dakota	Michaelyn Adams	Alabama
Daniel D'Alessandro	Maine	Mike Edwards	
Darren Weirnick	Oregon	Mikey Lucas	Oregon
David Foos	Michigan	Missy Gillis	Alabama
Deanna Herring		Nancy Prosser	MTC
Deanna Munds-Smith	Arkansas	Nathan Hoepfner	Kansas
Dee Wald	North Dakota	Neena Savage	Rhode Island
Charles L. Dendy	North Dakota	Nirmal Dhaliwal	District of Columbia
Erica Kenney	COST	Oliver Bracken	Deloitte
Frank Hales	Utah	Olivia Schulte	Deloitte
Fred Kemble	Washington	Phil Skinner	Idaho
Gil Brewer	Washington	Rebecca Rodak	West Virginia
Greg Gaffaney		Richard Cram	MTC
Jonathan Hague	McDermott	Richard Truman	Maine
Hal Jones	Tennessee	Robert Kindred	District of Columbia
Hayes Holderness	University of Richmond Law	Ryan Maness	Multistate Associates
Helen Hecht	MTC	Stacey Greaud	Louisiana
Isaac Choy	Hawaii	Sarah Kamhi	Indiana
Jake Hoffman	Gentax	Sarah Watts	Kentucky
James Lee	MTC	Scott Clark	Day Pitney
Jan Polasky	Nebraska	Scott Fryer	Arkansas
Jason Gardner	Utah	Scott Pattison	MTC
Jayne Kulberg	Wisconsin	Scott Peterson	Avalara
Jeff Silver	MTC	Shannon Brandt	Texas
Jennifer Noel	Delaware	Shawn Rao	MTC
Jessie Eisenmenger	Amazon	Sherry Tiggett	MTC
Joe Huddleston	EY	Shirley Sicilian	KPMG
John Mollenkamp	Intuit	Stephanie Do	COST
John Vecchiarelli	Gentax	Steve Yang	MTC
Jonathan May	Pennsylvania	Steven Alvarez	Georgia

Jordan Raye	Kansas	Tim Reilly	Iowa
Chris Lutz	HMB Law	Tim Sanders	Alabama
Joseph Royston	Oregon	Todd Lard	Eversheds
Josh Pens	Colorado	Tom Shaner	Idaho
Julio Mendoza-Quiroz	Texas	Tracie Robinson	Expedia
Kara Johnson	Alaska Muni League	Rachael Trickett	
Karen Boucher	FIST	Tripp Baltz	Bloomberg
Karey Barton	Texas	Victoria Johnson	Oregon
Karolyn Bishop	Washington	Wanda Dorsey-Jenkins	MTC
Katie Frank	California	Warren Wood	Delaware
Katie Lolley	Oregon	Werner, John	Maryland
Katy Jenkins	Kentucky	Will Rice	Gentax
Kim Stewart	MTC	John Mollenkamp	Intuit
Bruce Johnson	Tax Cloud		

The minutes were approved as drafted.

**II. Initial Public Comment**

There were no public comments.

**III. Uniformity Developments –**

Helen Hecht, MTC Uniformity Counsel gave a report on uniformity developments. See a copy of that report with the agenda for the meeting, here:

<https://www.mtc.gov/getattachment/Uniformity/Uniformity-Committee/2021/Agenda-7-2021/Uniformity-Developments-July-2021.pdf.aspx?lang=en-US>

**IV. Recommendation of the Standing Subcommittee on Proposal to Draft a White Paper on Sales Taxation of Digital Goods, Maria Sanders, Chair of Standing Subcommittee**

Ms. Sanders, as Chair of the Standing Subcommittee, reported the recommendation of the subcommittee on the proposed project on sales taxes on digital products. The recommendation of the subcommittee is here:

[https://www.mtc.gov/getattachment/Uniformity/Uniformity-Committee/2021/Agenda-7-2021/Subcommittee-Recommendation-Proposed-Digital-Goods-Project-\(FINAL\).pdf.aspx](https://www.mtc.gov/getattachment/Uniformity/Uniformity-Committee/2021/Agenda-7-2021/Subcommittee-Recommendation-Proposed-Digital-Goods-Project-(FINAL).pdf.aspx)

There was a general consensus that the committee should take up a project to draft a white paper—but there was also discussion of how best to begin that process. Ultimately, Dee Wald (North Dakota) made the motion to have MTC staff begin the work on a detailed white paper outline—noting the most important issues—and asking for input from the public and the states as part of that process. This more detailed outline would then be considered by the committee for further work. That motion was adopted by the committee.

**V. Status Report and Overview – State Taxation of Partnership Project, Laurie McElhatton, Chair (California) and Helen Hecht, MTC**

Ms. McElhatton noted that the work group had met and approved a general approach to the project and had also responded to a general survey on that process. Ms. Hecht gave a summary of the partnership issues that the group may want to consider and the complexity around those issues. That report is available here:

<https://www.mtc.gov/getattachment/Uniformity/Uniformity-Committee/2021/Agenda-7-2021/Partnership-Report-Uniformity-Committee-July-2021.pdf.aspx?lang=en-US>

Ms. Hecht invited Professor Hayes Holderness of the University of Richmond, Law School to comment on her summary. Prof. Holderness reiterated that the issues in this area are complex and greater clarity is needed in state rules. Anyone interested in the project is invited to join the discussion on the regularly scheduled work group calls.

**VI. Roundtable**

The state representatives present on the call discussed developments in their states that might be of interest to other states.

**VII. New Business**

There was no new business.

**VIII. Adjourn**

The meeting was adjourned without objection.