

To Members of the Uniformity Committee, Digital Products Work Group, and Members of the Public:

The next call of the work group will be **Thursday, Jan. 5, 2023, at 11:00 a.m. EST.**

Future calls will be the first Thursday of each month at 11:00 a.m. EST. (Feb. 2, Mar. 2, Apr. 6., etc.) unless otherwise noticed.

The next in-person Uniformity Committee meeting will be Tuesday, April 25, 2023, in Long Beach, CA.

Log in from your computer, tablet, or smartphone-

<https://meet.goto.com/977145317>

Dial in using your phone-

United States: [+1 \(646\) 749-3122](tel:+16467493122)

Access Code: 977-145-317

If you need materials for the Jan. 5th call, please contact Nancy Prosser at nprosser@mtc.gov.

Please note that the MTC website has limited information available at this time: <https://www.mtc.gov/Uniformity/Project-Teams/Sales-Tax-on-Digital-Products>. If you need other materials related to this project, contact Helen Hecht at hhecht@mtc.gov.

Agenda

- I. Welcome and introductions
- II. Initial public comment
- III. Review of notes from Dec. 8, 2022 meeting (*see attached .pdf*)
- IV. Review of changes to the detailed white paper outline (*see attached .pdf*)
- V. Discussion of a definition for digital products and next steps.
 - (a) Ray Langenberg of Texas proposed a definition at the Dec. 8, 2022 meeting: "Digital product means an item that is received by the consumer in a binary form."

MTC staff edit: "Digital product means anything that is received by the consumer in a binary format or other similar format now in existence or that may be devised."

(b) Ray also proposed a revision on Dec. 30, 2022: "An item that is received by the consumer in a binary form intended to be used by an electronic device."

MTC Staff response: See prior comment on the definition of binary form vs. binary format in the outline. And, do we need to define what is meant by electronic device? Does the Uniform Laws definition of "electronic" add clarity? (see Section II.O.(2) of the outline).

(c) MTC staff received written comments from Eversheds Sutherland (*see attached .pdf*)

VI. Adjourn

Thanks to our regular work group participants:

- Chair: Gil Brewer – Washington
- Lee Ann Rouse - Alabama
- Josh Pens – Colorado
- Esther van Mourik – Colorado
- Jordon Raye – Kansas
- Richard Dobson – Kentucky
- Mia Strong – Louisiana
- Stacey Greaud – Louisiana
- Ben Grossman – Maryland
- Michael Fox – Maryland
- Michael Fatale – Massachusetts
- John Haidamous – Michigan
- Mark Chaiken – New Mexico
- Dee Wald – North Dakota
- Charles Dendy – North Dakota
- Alison Jares – South Dakota
- Shannon Brandt – Texas
- Ray Langenberg – Texas
- Shelley Robinson – Utah
- Tim Jennrich – Washington
- Emily Cramer – West Virginia
- Tracey Mueller – Wisconsin

Ex officio members: Craig Johnson and
Christie Comanita, SST Staff

State employees: let me know if you would like to be considered a regular work group participant and I will add your name to the list.

Members of the public and stakeholders who follow our work, join in discussions, and provide input: If you or someone you know would like to receive notices of MTC uniformity work, please send Helen Hecht an email at hhecht@mtc.gov.

Thanks. Nancy

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