

**MTC Uniformity Committee**

**Minutes of April 25, 2923 Meeting**

**DRAFT – For approval at Meeting on July 25, 2023**

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| I. | **Welcome and Introductions**  Laurie McElhatton (California), Chair, welcomed everyone and asked those in the room and state participants attending remotely to introduce themselves.  (See attendee list attached.) |
| II. | **Approval of the Minutes**  Ms. McElhatton asked for any comments on the minutes of the April 25, 2022 meeting. There were none. Josh Pens moved approval and the motion passed without objection. |
| III. | **Initial Public Comment**  Ms. McElhatton asked if there was any initial public comment. There was none. |
| IV. | **Discussion of Change in Committee Leadership**  Ms. McElhatton noted that there had been a change in committee leadership. Since the departure of the prior chair, Maria Sanders, she had stepped up as chair of the committee, and there would now need to be someone to fill the position of vice chair. She noted that the committee will generally ask for volunteers when this happens and asked if there was anyone who wished to volunteer. Phil Skinner (Idaho) volunteered. He was nominated by a motion of and the committee agreed, without objection. |
| V. | **Uniformity Developments**  Helen Hecht, MTC Uniformity Counsel, gave the developments report, available here: |
| VI. | **Project Status Report – Model Receipts Sourcing Reg Review**  Katie Frank (California, Work Group Chair, and Brian Hamer (MTC), Counsel, gave the report of the work group reviewing the MTC’s model receipts sourcing regulations. This work group was convened at the August 2022 committee meeting in Alaska. They have a number of regular state participants and have been meeting monthly. The work group has a project page on the MTC website, here: . They also make a request for states or members of the public to suggest topics for the work group to consider. |
| VII. | **Project Status Report – State Taxation of Partnerships**  Ms. McElhatton (California), Chair of the Committee and Work Group Chair, Ms. Hecht, and Chris Barber MTC, Counsel, gave the work group report. This work group was established two years ago and has been having monthly meetings. The report of the work group is available on the meeting web page, here: For the last year, the work group has been discussing and taking public comments on the sourcing of income of investment partnerships, and also the sourcing of guaranteed payments. |
| VIII. | **Presentation – Streamlined**  Craig Johnson, Streamlined; Tim Jennrich, Washington Department of Revenue; and Deborah Bierbaum, Multistate Associates gave a presentation on the history of Streamline’s uniformity work, especially as it relates to the treatment of digital products. See the slides and recording of the presentation on the MTC website, here: . |
| IX. | **Presentation - Survey of State Treatment of Certain Digital Products**  Jonathan White, MTC Counsel, gave a presentation on the state treatment of digital products, available on the MTC website, here: |
| X. | **Project Status Report – Sales Tax on Digital Products**  Gil Brewer (Washington), Work Group Chair and Nancy Prosser, MTC General Counsel, gave the report from the work group studying sales tax on digital products, available on the MTC website, here: |
| XI. | **State Roundtable**  States gave a brief report of developments of interest. |
| XII. | **New Business**  Nikki Dobay, Greenberg Traurig and Bruce Fort, MTC Senior Counsel, gave a report on the status of the work that is being done to develop a universal power of attorney. |
| XIII. | The committee adjourned. |

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| **ATTENDEE LIST (In person and virtual)** | | |
| Aaron | Yost | Idaho |
| Alan | Lindquist | Illinois |
| Allison | Sheppard |  |
| Amy | Hamilton | Tax Notes |
| Amber | Kauffman | Idaho AG |
| Amber | Ortiz | Idaho |
| Amy | Hamilton | State Tax Notes |
| Andrea | Potter | Geffen Mesher & Co. , PC |
| Andrew | Soubel |  |
| Angela | Matelski | Michigan |
| Angie | Hillas | Utah |
| April | Begordis | Minnesota |
| Argi | O’Leary | Ryan |
| Ashley | McGhee | North Carolina |
| Ben | Clough | Iowa |
| Beth | Conk |  |
| Breen | Schiller | EY US LLP |
| Brendon | Reese | Colorado |
| Brian | Hamer | MTC |
| Brian | Oliner | Federation of Tax Administrators |
| Brian | Fliflet | Illinois |
| Bridgette | Thomas | Mississippi |
| Bruce | Fort | MTC |
| Bryan | Kelly | WA St Dept of Revenue |
| Carlos | Anguiano | AT&T |
| Cassie Diemert | Diemert | Minnesota |
| Catalina | Baron | Eversheds Sutherland LLP (US) |
| Cathy | Felix | MTC |
| Charles | Dendy | North Dakota |
| Charlie | Kearns | Eversheds Sutherland LLP (US) |
| Chelsea | Marmor | Eversheds Sutherland LLP (US) |
| Chris | Barber | Multistate Tax Commission |
| Christie | Comanita | Streamlined Sales Tax Governing Board |
| Christina | Hall | Alabama |
| Claudette | Chavez | State of New Mexico |
| Claudette | Chavez |  |
| Colin | Bowes-Carlson | Illinois |
| Colleen | Chipman |  |
| Colleen | Glover | Alaska |
| Colleen | Chipman |  |
| Craig | Johnson | Streamlined Sales Tax Governing Board |
| Dave | Matelski | Michigan |
| David | Merrien | Montana |
| David | Sams | Virginia |
| David | Sawyer | EY |
| Deborah | Bierbaum | MultiState Associates |
| Debra | Houck | Pennsylvania |
| Debra | Guillory | Louisiana |
| Derek | Bell | Montana |
| Desirai | Svetcov | Blackhawk Network, Inc. |
| Diane | Yetter | Yetter Consulting Services, Inc./Sales Tax Institute |
| Elisa | Magnuson | Idaho |
| Emily | Cramer | West Virginia |
| Eric | Tresh | Sutherland |
| Esther | Van Mourik | Colorado |
| Felicia | Gillis | Arizona |
| Ferdinand | Hogroian | PWC |
| Frank | Hales | Utah |
| Gilbert | Brewer | Washington |
| Greg | Matson | MTC |
| Gupta | Sookram | Nebraska |
| Hal | Jones | Tennessee |
| Helen | Hecht | MTC |
| Holly | Coon | Multistate Tax Commission |
| Hugh | McKinnon | Tennessee AG |
| Jacob | Shin | Deloitte Tax LLP |
| Jaqueline | McCool |  |
| Jared | Williams | Wisconsin |
| Jeff | Friedman | Eversheds Sutherland |
| Jeff | Silver | MTC |
| Jen | Galbreath | Amazon |
| Jenn | Stosberg | MTC |
| Jennifer | Martin | Washington |
| Jess | Morgan | EY |
| Jessi | Simon | Tennessee |
| Jessica | Wisner | Maryland |
| Jessie | Eisenmenger | Amazon |
| Jim | Dawson | Marietta |
| Joe | Huddleston | EY |
| John | Valentine | Utah |
| John | Vecchiarelli | Fast Enterprises |
| John | Grochala | New Jersey |
| Jonathan | May | Pennsylvania |
| Jonathan | White | MTC |
| Jonathan | Hague |  |
| Jordan | Raye | Kansas |
| Joseph | Royston | Oregon |
| Joseph | Wasicak | Wisconsin |
| Josh | Pens | Colorado |
| Karen | Boucher | FIST Coalition LLC |
| Karl | Patton | Idaho |
| Karolyn | Bishop | Washington |
| Katherine | Talley | Montana |
| Kathy | Mui | Colorado |
| Katie | Frank | California FTB |
| Katie | Lolley | Oregon |
| Kay | Mick | MTC |
| Kelsey | Gallacher | Utah |
| Krystal | Bolton | LDR |
| Krystal | Bolton | Louisiana |
| Kurt | Schirmer | Wisconsin |
| Laurel | Hall | Tennessee AG |
| Lawrence | Shinder | MTC |
| Lee Ann | Rouse | Alabama |
| Lila | Disque | MTC |
| Maria | Sanders | Missouri |
| Maria | Vinoles | Virginia |
| Mark | Wainwright | Utah |
| Matt | Tidwell | Alabama |
| Matthew | Largent | Washington |
| Meg | Inouye | Idaho |
| Michael | Bologna | Bloomberg Tax |
| Michael | Hilkin | McDermott Will & Emery LLP |
| Michael | Williams | Alaska |
| Michael | Fatale | Massachusetts |
| Michael | Hale | Kansas |
| Michael | Fatale | Massachusetts |
| Michele | Borens | Eversheds Sutherland (US) LLP |
| Michelle | Lombardi | Utah |
| Mike | Branton |  |
| Mike | Hardtke | Wisconsin |
| Mikey | Lucas | State of Oregon |
| Nick | Polimeros | MTC |
| Nancy | Prosser | MTC |
| Nandini | Venkatramani | New Jersey |
| Nathan | Hoeppner | Kansas |
| Nicholas | Souza | Texas |
| Nikki | Dobay | Greenberg Traurig LLP |
| Olga | Kourdova | Charter Communications |
| Pat | Ruffin | D.C. |
| Paul | Williams | Law360 |
| Phil | Skinner | Idaho |
| Phillip | Ashley | Texas |
| Quinn | Disparte | California - CDTFA |
| Ray | Langenberg | Texas |
| Renee | Nacrelli | Maryland |
| Richard | Cram | MTC |
| Robert | Kindred | D.C. |
| Rondenet | Mwangi | Georgia |
| Sal | Tomaselli | Missouri |
| Sarah | Roberts | Colorado |
| Scott | Pattison | MTC |
| Scott | Clark |  |
| Scott | Fryer | Arkansas |
| Shannon | Brandt | Texas |
| Shannon | Fleischer | North Dakota |
| Shelley | Robinson | Utah |
| Sherre | Franklin | MACCT |
| Shirley | Wei | Deloitte Tax |
| Stephanie | Do | COST |
| Steve | Yang | MTC |
| Steven | Alvarez | Georgia |
| Ted | Waitr | Colorado |
| Timothy | Waggoner | West Virginia |
| Tom | Shaner | Idaho |
| Valerie | Newson | Utah |
| Vanessa | Vinoles |  |
| Veronica | Galewaler | New Mexico |
| Vicki | Gardino | Alabama |
| Victoria | Nichols | Kentucky |
| Virgil | Helton | Fast Enterprises |
| Will | Rice | Fast Enterprises |
| Zack | Atkins | Pillsbury |