



**MTC Uniformity Committee
Minutes of April 25, 2023 Meeting
DRAFT – For approval at Meeting on July 25, 2023**

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.

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	Hoepfner	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