



## **Minutes of the Executive Committee Meeting of the Multistate Tax Commission**

July 27, 2023, at 8:30 am Central Time  
Omni Hotel  
700 San Jacinto, E. 8th Street, Austin, Texas 78701

### **I. Call to Order and Attendance**

Chair Stephanie Schardin Clarke (New Mexico) called the meeting to order at 8:35 a.m. Central Time. Scott Pattison, deputy executive director, announced that a quorum was in attendance. Listed below are the attendees (\*virtual or telephone):

Alabama	Vernon Barnett*, Vicki Gardino, Christina Hall, Matt Tidwell, Derrick Coleman, Lee Ann Rouse
Alaska	Michael Williams
Bloomberg Tax	Michael Bologna
California	Katie Frank*, Laurie McElhatton*
Colorado	Kathy Mui*, Brendon Reese
COST	Stephanie Do*
District of Columbia	Robert Kindred, Keith Richardson
Georgia	Laurie Owens*
Idaho	Tom Shaner*, Phil Skinner, Eric Mahler, Aaron Yost
Indiana	Larry Molnar*
Intuit	John Mollenkamp
Kansas	Michael Hale
Law360	Paul Williams
Louisiana	Miranda Scroggins, Krystal Bolton*, Luke Morris, Kevin Richard
Michigan	Angela Matelski (Michigan)*
Minnesota	Jeremy Eiden
Missouri	Donald Lazo, Sal Tomaselli
Multistate Tax Commission	Brian Hamer, Scott Pattison, Bill Six*, Lila Disque*, William Barber, Richard Cram, Holly Coon, Bruce Fort, Helen Hecht, Nancy Prosser, Jenn Stosberg, Jonathan White
Nebraska	Karla Koehler*
New Jersey	John Ficara (NJ)*

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New Mexico	Stephanie Schardin Clarke*
North Dakota	Matt Peyerl
Oregon	Katie Lolley
Shell USA	Melissa Smith
South Dakota	Joe Thronson
Streamlined	Craig Johnson*
Texas	Phillip Ashley
Utah	Frank Hales
Washington	Drew Shirk, Gil Brewer, Bryan Kelly
Wisconsin	Amber Herman *
Wolters Kluwer	Andrew Soubel*
Yetter Consulting/Sales Tax Institute	Diane Yetter

**II. Initial Public Comment Period**

There was no public comment.

**III. Approval of Minutes of the Executive Committee Meeting Held on April 27, 2023**

Phil Skinner (Idaho) moved for approval of the minutes as written. The motion passed by unanimous voice vote.

**IV. Report of the Chair**

Ms. Clarke said as the new Chair she is excited to work with the Executive Committee. She thanked staff for their efforts putting together an event like the committee meetings.

**V. Report of the Treasurer**

Philip Ashley (Texas) presented the financial report for the fiscal year ending June 30, 2023. There is one vacant auditor position creating a positive variance. Detailed revenue and expense tables and the fee obligations are available. There were no questions.

Brendon Reese (Colorado) moved for approval of the Report of the Treasurer. The motion passed by unanimous voice vote.

## **VI. Other Reports**

### **A. Updates to Committee Charters**

Greg Matson, executive director, presented the updated committee charters, which now reflect MTC policy on leadership succession consistent with the bylaws that relate to MTC officers and the Executive Committee.

Mr. Reese moved to approve the updated charters. The motion passed by unanimous voice vote.

### **B. Uniformity Committee Project Reports**

Helen Hecht, MTC Uniformity Counsel, gave a brief overview of ongoing Uniformity projects, then ceded the stage to the project chairs to discuss their projects in greater detail.

1. Laurie McElhatton (California), chair of the partnership work group, reported that it was created over a year ago and has had great participation from states and public. The workgroup has developed a list of possible issues in outline form, has drafted a white paper on taxation of investment partnership income, and is working on a model that will consider different approaches. A white paper on tax treatment of guaranteed payments is being developed. In the coming year, the work group is expected to move onto the sourcing of partnership income generally, and especially sourcing income earned in complex partnership structures, including multi-tiered structures.
2. Gil Brewer (Washington), chair of the digital products workgroup, presented a summary of the project, which started monthly meetings last September. The Federation of Tax Administrators (FTA) and the Streamlined Sales Tax Project have expressed formal support for the work being done by the states on this project. During the recent meetings, there was a lengthy presentation on business inputs, which the group plans to discuss at future meetings.
3. Katie Frank (California), chair of the workgroup for the receipts sourcing regulations review and update project, reported that the Committee opted last August to create this workgroup, in response to the trend for states to adopt market-based sourcing, causing the need for updating the current model sourcing regulations. The workgroup is currently looking at special industry regulations, specifically the trucking and airlines industry receipts sourcing regulations, and is moving forward with study groups to discuss certain issues in greater depth.

**C. Other items from the executive director, committees, and programs not covered in annual reports to the Commission (if any)**

Mr. Matson presented the updated Visions Statement the Strategic Planning Committee put together after feedback from the members.

Mr. Reese moved to approve the changes to the statement. The motion passed by unanimous voice vote.

**VII. Uniformity**

There were no Uniformity projects for action and no other Uniformity matters.

**VIII. Upcoming Meetings and Events**

Mr. Matson stated that the Fall Committee Meetings will take place in Montclair, New Jersey on November 13-16, 2023.

**IX. Adjournment**

Upon motion of Phil Skinner (Idaho), and with no objections being raised, the Commission adjourned at 9:06 a.m. Central Time.