



MULTISTATE TAX COMMISSION

MTC Uniformity Committee Meeting

Tuesday, November 14, 2023

8:30 AM – 5:00 PM Eastern Time

Registration – Here: <https://www.mtc.gov/events-training/2023-fall-committee-meetings/>

The MC Hotel, Autograph Collection
690 Bloomfield Avenue
Montclair, New Jersey, 07042

Log-In/Dial-In Information:

Join from your computer, tablet or smartphone.

<https://global.gotomeeting.com/join/341107029>

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Access Code: 341-107-029

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AGENDA

All times noted are estimates and are Eastern Time.

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| I. | Welcome and Introductions | 8:30 AM | Laurie McElhatton (California), Chair & Phil Skinner (Idaho), Vice Chair Committee and other attendees | |
| II. | Initial Public Comment | 8:45 AM | Members of the Public Note: Members of the public are invited to provide comments throughout the meeting on issues before the committee. This initial public comment period is for those who wish to comment on the committee's projects or agenda generally. | |
| III. | Approval of the Minutes | 9:00 AM | Laurie McElhatton, Chair | Minutes of the July 25, 2023 Meeting |
| IV. | Uniformity Developments | 9:05 AM | Helen Hecht, MTC | Developments Report |
| V. | Project Report – Receipts Sourcing Regulation Review | 9:30 AM | Katie Frank (California), Work Group Chair Brian Hamer, MTC | Status Report |
| See project page here: https://www.mtc.gov/uniformity/model-receipts-sourcing-regulation-review-project/ | | | | |
| | BREAK | 10:00 AM | | |
| VI. | Project Report – State Taxation of Partnerships | 10:20 AM | Laurie McElhatton, Chair of the Committee and Work Group Chair | Status Report |

Helen Hecht, Chris Barber, Jennifer Stosberg,
MTC

Review of the partnership tax issues under
consideration and next steps.

See project page here: <https://www.mtc.gov/uniformity/project-on-state-taxation-of-partnerships/>

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| LUNCH | 11:45 AM | LUNCH |
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| VII. | Project Report – Sales Taxation of Digital Products | 1:15 PM | Panel: |
| | ITFA Panel and Discussion | | Andrew Appleby, Assoc. Professor of Law, Stetson University College of Law |
| | | | Joe Bishop-Henchman, Executive V.P., National Taxpayer’s Union |
| | | | Mark Nebergall, Senior Counsel, McDermott, Will & Emery |
| | | | Jonathan White, MTC |
| | | | Nancy Prosser, MTC - moderator |
| | Status Report | | Gil Brewer (Washington), Work Group Chair Status Report Nancy Prosser, Lila Disque, and Jonathan White (MTC) |

See project page, here: <https://www.mtc.gov/uniformity/sales-tax-on-digital-products/>

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| BREAK | 3:00 PM | |
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| VIII. | State Roundtable | 3:20 PM | Committee and Other State Representatives |
| | | | States are asked to give an update on important developments of interest. |

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| IX. | New Business | 4:15 PM | Anyone with business to bring before the committee may do so. |
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| X. | Adjourn | 5:00 PM | Adjourn |
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NOTE:

- **2024 Spring MTC Committee Meetings, April 29 - May 1 Kansas City, MO**
- **2024 Annual MTC Meetings, July 29 - August 1 Denver, CO**
- **2024 Fall MTC Committee Meetings, November 18-23 Sante Fe, NM**