



# MTC Uniformity Committee Meeting

Minutes of the Meeting of November 14, 2023

Draft for Approval by the Committee

## I. **Welcome and Introductions**

Laurie McElhatton (California), chair of the committee welcomed everyone in person and joining remotely on behalf of the MTC and her vice chair, Phil Skinner (Idaho), and had those present introduce themselves. (See list of attendees below.)

## II. **Initial Public Comment**

Laura Strausfeld of the group PeriodLaw asked the state representatives present to consider changes in terms used to define products that women use for menstruation and to consider exempting those products from the state sales tax.

## III. **Approval of Minutes of the July 25, 2023 Meeting**

Frank Hale noted that he had been omitted from those present at the meeting. With that correction, he moved approval. There was no objection.

## IV. **Uniformity Developments**

Helen Hecht, MTC Uniformity Counsel gave an update on the developments in state tax law of interest to the committee. See that report – [here](#).

## V. **Project Report – Receipts Sourcing Regulation Review**

Katie Frank (California), chair of the work group and Brian Hamer, MTC Counsel, gave a status report on the regulation review project. (The project page is here: [Receipts Sourcing Project](#).) See that status report – [here](#).

## VI. **Project Report – State Taxation of Partnerships**

Laurie McElhatton (California), chair of the work group and MTC counsel—Helen Hecht, Chris Barber, and Jenn Stosberg, gave a status report on the partnership project. (The project page is here: [Partnership Project Page](#).) See that status report – [here](#).

## VII. **Project Report – Sales Taxation of Digital Products - ITFA Panel and Discussion and Status Report**

There was a panel presentation to the committee on the Internet Tax Freedom Act. Nancy Prosser, MTC General Counsel, moderated the panel which included: Professor Andrew Appleby, Stetson University, College of Law; Joseph Bishop-Henchman, National Taxpayer's Union; Mark Nebergall, McDermott, Will & Emery; and Jonathan White, MTC. See information on that panel presentation – [here](#) as well as a link to the audio from that presentation on the project page - [here](#).

Then Gil Brewer (Washington), chair of the work group gave a status report. He noted that Nancy Prosser has gone to NCSL and asked for their input. This was in response to those who made comments on the need for lawmakers to weigh in. Gil noted that we had submission of ideas on principles to guide the project from Jeff Friedman, Eversheds Sutherland and Ray Langenberg (Texas). He also noted that Jonathan White, MTC counsel, was continuing to work on the development of a spreadsheet detailing information on how states currently tax digital products and a matrix of issues, including basic differences in whether they tax digital

products broadly, narrowly, or in the middle. This is a roadmap of what has been done as well as a story about the consequences.

Gil noted that the goal here is not to have all states make the same choice about what to tax. Other research is also being done on B2B transactions, and ITFA by Jonathan and by Lila Disque, MTC Deputy General Counsel. He noted many of the issues interact with each other. The goal is to provide information to policy makers.

Gil also announced his impending retirement. The work group will be looking for a replacement for the work group chair. Gil noted that states who have sales tax should be following and participating in the work group. He also welcomed the participation of Streamlined, FTA, and the NCSL. He encouraged people to continue to bring forward different views. And most of all, he encouraged the group to look for ways to simplify.

He also thanked all the work group members and others who have participated for donating their time and efforts. He also thanked the MTC staff.

Laurie McElhatton, chair, gave her own thanks to Gil and his contributions to the committee as did others present.

See also the project page for this project, here: [Digital Products Project](#).

**VIII. State Roundtable**

States were asked to give brief updates on developments in their state that might be of interest to others.

**IX. New Business**

There was no new business.

**X. Adjourn**

## List of Attendees – In Person and Remote

Daniel Anolik	Tennessee Department of Revenue
Phillip Ashley	Texas Comptroller of Public Accounts
William Barber	Multistate Tax Commission
Carol Bell	New Jersey Division of Taxation
Beth Berniker	NJ Division of Taxation
Karolyn Bishop	Washington State Dept of Revenue
Paul Blascovich	PA Department of Revenue
Michael Bologna	Bloomberg Tax
Krystal Bolton	Louisiana Department of Revenue
Shannon Brandt	Texas Comptroller of Public Accounts
Michael Branton	New Jersey Division of Taxation
Gil Brewer	Washington State Department of Revenue
Derrick Coleman	Alabama Department of Revenue
Holly Coon	Multistate Tax Commission
Richard Cram	Multistate Tax Commission
Charles Dendy	ND Office of State Tax Commissioner
Lila Disque	Multistate Tax Commission
Nikki Dobay	Greenberg Traurig
James Douglas	Minnesota Department of Revenue
Jessie Eisenmenger	Amazon
Cathy Felix	Multistate Tax Commission
John Ficara	NJ Division of Taxation
Bruce Fort	Multistate Tax Commission
Katie Frank	FTB
Karl Frieden	Council on State Taxation
Jeff Friedman	Eversheds Sutherland LLP
Kelsey Gallacher	Utah State Tax Commission
Vicki Gardino	Alabama Department of Revenue
Stacey Greaud	LDR
John Grochala	State of New Jersey, Division of Taxation
Frank Hales	Utah State Tax Commission
Brian Hamer	Multistate Tax Commission
Amy Hamilton	Freelance (on behalf of Tax Notes Today State for this coverage)
Greg Harris	Oregon Department of Revenue
Helen Hecht	Multistate Tax Commission
Eileen Henderson	Arkansas Department of Finance and Administration
Amber Herman	WISCONSIN DEPARTMENT OF REVENUE
Angie Hillas	Utah Tax Commission
Debra Houck	PA Department of Revenue
Craig Johnson	Streamlined Sales Tax Governing Board
Hal Jones	Tennessee Dept. of Revenue
Bryan Kelly	WA State Dept of Revenue

Robert Kindred	District of Columbia Office of Tax & Revenue
Kurt Konek	Iowa Department of Revenue
Olga Kourdova	Charter Communications
Jorie Krumpfer	W. W. Norton & Company
Ray Langenberg	Texas Comptroller of Public Accounts
Matthew Largent	Washington State Department of Revenue
Elizabeth Lipari-Walsh	NJ Division of Taxation
Katie Lolley	DOR
Michelle Lombardi	Utah Attorney General's Office
Michael Lucas	Oregon DOR
Anne Mangiardi	Colorado Attorney General
Angela Matelski	Michigan Department of Treasury, Bureau of Tax Policy
Laurie McElhatton	California Franchise Tax Board
Julio Mendoza-Quiroz	Texas Comptroller of Public Accounts
David Merrien	Montana Department of Revenue
Teresa Miller	Iowa Department of Revenue
John Mollenkamp	Intuit
Kathy Mui	Colorado Department of Revenue
Patrick Nana-Adjei	Tennessee Dept of Revenue
Valerie Newson	Utah State Tax Commission
Argi O'Leary	Ryan, LLC
Brian Oliner	Federation of Tax Administrators
Amber Ortiz	Idaho State Tax Commission
Maryanna Paolinie	NJ Division of Taxation
Scott Pattison	MTC
Josh Pens	Colorado Department of Revenue
Matthew Peyerl	North Dakota Office of State Tax Commissioner
Janee Pousson Garcia	AZDOR
Nancy Prosser	Multistate Tax Commission
Amy Quam Skinner	Montana Department of Revenue
Scott Reed	Kansas Department of Revenue
Brendon Reese	Colorado Department of Revenue
Nicholas Reich	Tennessee Dept. of Revenue
Will Rice	Fast Enterprises
Shelley Robinson	Utah State Tax Commission
Joseph Royston	Oregon Department of Revenue
John Sagaser	Maine Revenue Services, Office of Tax Policy
Timothy Sanders	Alabama Department of Revenue
Miranda Scroggins	Louisiana Department of Revenue
Tom Shaner	Idaho State Tax Commission
Allison Sheppard	New Jersey Division of Taxation
Larry Shinder	MTC
Kristen Shogren	Minnesota Department of Revenue
Jeffrey Silver	Multistate Tax Commission

Marc Simonetti	State Tax Law LLC
Kasey Skidmore	Kansas Department of Revenue
Brian Smith	Avalara
Mitchell Smith	New Jersey Division of Taxation
Kathy Smith	South Dakota Department of Revenue
Nicholas Souza	Texas Comptroller of Public Accounts
Jenn Stosberg	Multistate Tax Commission
Delinda Tamagni	California Franchise Tax Board
Craig Tonicic	New Jersey Division of Taxation
Rebecca Turner	Amazon.com Services LLC
Esther van Mourik	Office of Tax Policy, Colorado Department of Revenue
Deborah Van Wyke	CO Department of Revenue
John Vecchiarelli	Fast Enterprises
Mark Wainwright	Utah Attorney General's Office
Donnita Wald	NM Taxation and Revenue Department
Jonathan White	Multistate Tax Commission
Ted Wiatr	Colorado Department of Revenue
Paul Williams	Law360
Michael Williams	Alaska Dept. of Revenue
Steve Yang	MTC