



MTC Uniformity Committee

Minutes of the Meeting – Santa Fe, New Mexico November 21, 2024 (DRAFT)

NOTE: These minutes rely on presentations and reports provided to the committee which are posted on MTC website – [HERE](#).

Welcome and Uniformity Presentations

The Chair, Laurie McElhatton (California), opened the morning session and welcomed those attending, noting that the Vice Chair, Phil Skinner (Idaho), was attending remotely. She noted that the agenda would be a bit different. Instead of convening the committee meeting, there would be presentations during the morning touching on important subjects that are relevant to our ongoing projects. Then the business of the committee would be conducted in the afternoon.

The presentations were:

- **Digital Products and the Future of the Sales Tax** - Jared Walczak of the Tax Foundation and Matt Gardner of the Institution on Taxation and Economic Policy
- **Business Income and Where it Comes From (Now)** – Scott Pattison of the Federation of Tax Administrators and Helen Hecht of the MTC
- **Evolution in Taxing Business Income – Intangibles and Sourcing to Corporate Domicile** – Brian Hamer and Bruce Fort of the MTC

These presentations are available on the MTC website – [HERE](#).

Uniformity Committee - Business

Chair McElhatton convened the afternoon business meeting, welcomed everyone, and asked for those attending to introduce themselves.

She then asked if there were any initial public comments for the committee. There were none. She also asked for approval of the July 30, 2024 committee meeting minutes. They were approved without objection.

State Roundtable

State attendees gave reports from their state on issues of interest.

Uniformity Developments

Helen Hecht, MTC, gave a report on uniformity developments – [HERE](#).

Sales Tax on Digital Products Project – Status Report

Tim Jennrich (Washington), chair of the work group gave the status report for himself and the vice chair, Mia Strong (Louisiana). See that report – [HERE](#). He noted that the work group had been assigned to draft a white paper and the project web page had been built out to capture information on the project and organize it in the form of the white paper outline. He also gave a report on the bundling study group that the work group had established to review the Streamlined bundling rules and work through exercises to see whether digital products create unique bundling issues that should be addressed. He also discussed the proposal to have the work group set up a second study group to consider broad definitions of digital products.

Additional information on the project is on the web page – [HERE](#).

Partnership Project – Status Report

Laurie McElhatton, as chair of the work group, gave the status report reviewing the issues the group had addressed including investment partnerships and sourcing of guaranteed payments. She then turned it over to MTC staff to give an update on the recent issue undertaken by the work group to consider the sourcing of partnership income in complex structures. See that report – [HERE](#).

Additional information on the project is on the web page – [HERE](#).

Sourcing Regulations Review – Project Report

Katie Frank (California), chair of the work group gave the status report, noting the recent work that staff and the participating states had done in researching and analyzing the special apportionment rule for airlines and the issues they had identified. See that report – [HERE](#).

Additional information on the project is on the web page – [HERE](#).

Uniform Marketplace Facilitator Certificate

Richard Cram, MTC and Michele Borens, Eversheds Sutherland, who have been working with the states to develop an acceptable uniform multi-jurisdiction marketplace certificate so that marketplaces and sellers can document how the tax is paid on sales—gave a report on that project. See the memo from Mr. Cram [HERE](#) and the status report [HERE](#).

New Business

Chair McElhatton asked for an items of new business. There were none and the meeting was adjourned.

Attendees (In Person and Remote)

Nicci	Adams	AL Dept of Revenue
Carlos	Anguiano	AT&T
Richard	Anklam	New Mexico Tax Research Institute
Phillip	Ashley	Texas Comptroller of Public Accounts
Zack	Atkins	Pillsbury Winthrop Shaw Pittman LLP
Kelly	Bain	Vermont Department of Taxes
Natalie	Barajas	Colorado Department of Revenue
Chris	Barber	Multistate Tax Commission
Deborah	Bierbaum	MultiState Associates
Rachel	Bigbee	Colorado Department of Revenue
Paul	Blascovich	Pennsylvania Department of Revenue
Michael	Bologna	Bloomberg Tax
Sharonne	Bonardi	Federation of Tax Administrators
Michele	Borens	Eversheds Sutherland US LLP
Shannon	Brandt	Texas Comptroller of Public Accounts
Tommy	Burns	State of Arkansas - DFA
Greg	Busmann	Idaho State Tax Commission
Mark	Chaiken	NM Taxation and Revenue Dept.
Olivia	Chatani	Deloitte Tax LLP
Pedro	Chavez	NM Taxation and Revenue Dept.
Abby	Chestnut	Colorado Attorney General's Office
Megan	Chyan	Ernst & Young U.S. LLP
Cameran	Clark	Alabama Department of Revenue
Spencer	Clarke	MTC
Daniel	Coleman	NM Taxation and Revenue Dept.
Derrick	Coleman	Alabama Department of Revenue
Christie	Comanita	Streamlined Sales Tax Governing Board
Holly	Coon	Multistate Tax Commission
Jan	Craig	Mississippi Department of Revenue
Richard	Cram	Multistate Tax Commission
Daniel	D'Alessandro	Maine Revenue Services
Matthew	Danielson	ND Office of State Tax Commissioner
Lee	Davis	Utah Attorney General
Charles	Dendy	ND Office of State Tax Commissioner
Nirmail	Dhaliwal	OCFO/OGC/OTR
Cassondra	Diemert	MN Dept of Revenue
Lila	Disque	Multistate Tax Commission
Stephanie	Do	Council On State Taxation
Jim	Eads	Ryan, LLC
Brenda	Emelo	Iowa Department of Revenue
Cathy	Felix	Multistate Tax Commission
Elizabeth	Field	Oklahoma Tax Commission
Bruce	Fort	Multistate Tax Commission

Katie	Frank	Franchise Tax Board
Sherre	Franklin	New Mexico Taxation and Revenue
Jeff	Friedman	Eversheds Sutherland (US) LLP
Veronica	Galewaler	NM Taxation and Revenue
Kelsey	Gallacher	Utah State Tax Commission
Genoveva	Garcia	Taxation & Revenue
Monica	Garcia	NM Taxation and Revenue Department
Vicki	Gardino	Alabama Department of Revenue
Missy	Gillis	AL Dept of Revenue
Felicia	Gillis	Arizona Department of Revenue
John	Gortakowski	Vermont
Mary	Griego	New Mexico Taxation and Revenue
Michael	Hale	Kansas Department of Revenue
Frank	Hales	Utah State Tax Commission
Christina	Hall	Alabama Department of Revenue
Brian	Hamer	Multistate Tax Commission
Amy	Hamilton	Freelance reporter
Greg	Harris	Oregon Department of Revenue
Aaishah	Hashmi	DC OTR
Helen	Hecht	Multistate Tax Commission
Jordan	Heller	Kansas Department of Revenue
Eileen	Henderson	Arkansas Dept of Finance & Administration
Angie	Hillas	Utah Tax Commission
Phil	Horwitz	Moss Adams
Debra	Houck	Pennsylvania Department of Revenue
Meg	Inouye	Idaho State Tax Commission
Alison	Jares	South Dakota Dept of Revenue
Timothy	Jennrich	DOR
Adam	Johnson	Kentucky Legislative Research Commission
Matthew	Johnston	Taxation & Revenue
Hal	Jones	Tennessee Dept. of Revenue
Bryan	Kelly	WA State Dept of Revenue
Robert	Kindred	DC Office of Tax & Revenue
Greg	King	State of WA, Department of Revenue
Olga	Kourdova	Charter Communications
Cynthia	LaBarge	Minnesota Department of Revenue
Debbie	Lange	Michigan Department of Treasury
Ray	Langenberg	Texas Comptroller of Public Accounts
Mia	LeRoy	Alabama Department of Revenue
Katie	Lolley	Oregon Department of Revenue
Michelle	Lombardi	Utah Attorney General's Office
Elisa	Magnuson	Idaho State Tax Commission
Eric	Mahler	Idaho State Tax Commission
Thomas	Malott	Colorado Department of Revenue
Bobbie Jo	Marquez	Taxation & Revenue
Francina	Martinez	NM Taxation and Revenue Department

Angela	Matelski	Michigan Department of Treasury
Greg	Matson	Multistate Tax Commission
Jane	McCurdy	Commonwealth of Pennsylvania
Laurie	McElhatton	California Franchise Tax Board
Connor	McGinley	Texas Comptroller of Public Accounts
Kay	Mick	MTC
Aysha	Mora	New Mexico Tax & Rev
Kathy	Mui	Colorado Department of Revenue
Priya	Nair	Council On State Taxation (COST)
Valerie	Newson	Utah State Tax Commission
Victoria	Nichols	Kentucky Dept of Revenue
Brian	Oliner	Federation of Tax Administrators
Helen	On	ND Office of State Tax Commissioner
Amber	Ortiz	Idaho State Tax Commission
Michael	O'Sullivan	Connecticut Dept. of Revenue
Nicolas	Pacheco	New Mexico Tax & Rev
Shivangee	Pandya	Michigan+C81 Department of Treasury
Manisha	Patel	Arizona Department of Revenue
Scott	Pattison	FTA
Karl	Patton	Idaho State Tax Commission
Josh	Pens	Colorado Department of Revenue
Matt	Peyerl	North Dakota DOR
Zachary	Rapp	Arizona Department of Revenue
Anthony	Raush	Fast Enterprises
Brendon	Reese	Colorado Department of Revenue
Nicholas	Reich	Tennessee Dept. of Revenue
Jim	Rice	Idaho State Tax Commission
Will	Rice	Fast Enterprises
Keith	Richardson	DC Office of Tax & Revenue
Sarah	Roberts	State of Colorado
Shelley	Robinson	Utah State Tax Commission
Alicia	Rodriguez	NM Taxation & Revenue
Alicia	Romero	NM Taxation & Revenue
Joseph	Royston	Oregon Department of Revenue
John	Sagaser	Maine Revenue Services
Timothy	Sanders	Alabama Department of Revenue
Stephanie	Schardin Clarke	NM Taxation & Revenue
Mark	Schoenfeld	Montana Department of Revenue
Miranda	Scroggins	Louisiana Department of Revenue
Larry	Shinder	MTC
Jeff	Silver	MTC
Kasey	Skidmore	Kansas Department of Revenue
Phil	Skinner	Idaho State Tax Commission
Tiana	Slaney	Iowa department of Revenue
Kathy	Smith	South Dakota Department of Revenue
Nicholas	Souza	Texas Comptroller of Public Accounts

Christian	Stair	Colorado Dept. of Revenue
Alana	Stamas	Iowa Department of Revenue
Robyn	Staros	Deloitte Tax LLP
George	Stephan	NM Taxation & Revenue
Jennifer	Stosberg	Multistate Tax Commission
Lucinda	Sydow	NM Taxation and Revenue Department
Bridgette	Thomas	Mississippi Department of Revenue
Matt	Tidwell	Alabama Department of Revenue
Rebecca	Turner	Amazon
Debbie	Van Wyke	Colorado Department of Revenue
Donnita	Wald	New Mexico Taxation & Revenue Dept
Joseph	Wasicak	Wisconsin Department of Revenue
Jonathan	White	Multistate Tax Commission
Kathryn	White	Utah Attorney General's Office
Michael	Williams	Alaska Dept. of Revenue
Jared	Williams	Wisconsin Department of Revenue
Zachary	Wyatt	Missouri Department of Revenue
Steve	Yang	MTC
Diane	Yetter	Yetter Consulting Services, Inc.
Aaron	Yost	Idaho State Tax Commission