



# MTC Uniformity Committee Meeting Minutes

Meeting of April 29, 2025

Draft for Approval by the Committee

## I. Welcome, Introductions, Initial Public Comment & Opening Remarks of the Chair

Committee chair Laurie McElhatton (California), and vice chair Phil Skinner (Idaho) convened the meeting and welcomed participating states and other attendees. (See attendee list below.)

There were no initial public comments.

## II. Remarks of the Chair & Vice Chair

Ms. McElhatton thanked those members who regularly participate in the project work groups as well as MTC staff, noting that the current projects are addressing critical state tax issues.

## III. Approval of the Minutes

The minutes of the November 19, 2024, meeting were approved without objection. See those minutes here: [Uniformity Committee Minutes – Nov. 19, 2024.](#)

## IV. Project Report – Sales Taxation of Digital Products

(The committee approved this project in 2021 and established a work group to prepare a white paper on sales taxation of digital products based on the draft outline presented to the committee.)

Work group chair Tim Jennrich (Washington), vice chair Mia Strong (Louisiana), definitions study group leader Ray Langenberg (Texas), and MTC staff Johnathan White gave a status report on the project. See that status report here: [Digital Products Status Report.](#)

Their presentation noted:

- Work is continuing on the online outline that capture the project documents and information on the MTC website by topic. This online outline is meant to help those looking for information on a particular subject and will also be used to summarize and report on that topic for the white paper.
- The work group is wrapping up its review of the report from the bundling study group (on the project web page). That report is also being shared with Streamlined.
- The definitions study group is continuing its work reviewing the broad definition of digital products and broad business-to-business exemption proposal by Mr. Langenberg. (See the proposal and other information being considered by the study group on the project web page.) During this discussion, a number of questions were raised and discussed.

Alison Jares (Streamlined) spoke briefly on the definition project started by Streamlined which is seeking input on specific digital products that states or members of the public would like to see defined. This Streamlined work group is open to all states and to the public.

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

(The committee approved this project in 2021 and established a work group to consider issues affecting state taxation of partnerships and to recommend uniform approaches.)

Work group chair Laurie McElhatton and MTC staff Helen Hecht, Jennifer Stosberg, and David Merrien gave a status report on the work group established by the committee to study the taxation of partnerships, including the sourcing of partnership income. See that report here: [Partnership Project Status Report](#). Ms. McElhatton noted that since Mr. Merrien has joined the MTC staff there is an opening for a new vice chair, so anyone interested should contact the MTC uniformity counsel, Helen Hecht.

The work group is now focusing on sourcing of partnership income in complex partnership structures with corporate or tiered partnerships, related entity transactions, and special or mandatory allocations. One method of sourcing, blending the partner's and partnership's income and factors, is also being considered. Copies of research and drafts of a white paper are on the project web page.

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

(The committee approved this project in 2022 to review the Commission's model receipts (sales) sourcing regulations for income apportionment purposes, including special industry regulations and more recently adopted market-based sourcing regulations.)

Work group chair Katie Frank (California) and MTC staff Brian Hamer gave a status report on the work group established by the committee to review MTC model receipts sourcing regulations and propose any changes. They provided briefing books for the committee on the issues identified with the special industry rules for airlines ([airlines briefing book](#)) and broadcasters ([broadcasters briefing book](#)). Mr. Skinner noted that he had read the airline briefing book and believed the work group should update that special industry rule.

The briefing book on the rule for broadcasters concluded that the rule was outdated and had at least one apparent mistake, but the question was whether it was still necessary given that the MTC now recommends that states source all receipts from services and intangibles using a market-based approach, and its model regulations would be consistent with the general approach used in the broadcasting rule. There was some discussion of whether states that still use cost-of-performance might benefit from updating the rule, which might be maintained for that purpose.

## **VII. Uniform Marketplace Facilitator Certificate**

(At the November 2024 meeting, Michele Borens, Eversheds Sutherland, asked the committee to consider a standard uniform certificate for marketplace sellers and marketplace providers to use to document who was responsible for the sales tax. The committee invited Ms. Borens to follow up with a written proposal to MTC staff for review and further consideration by the committee.)

Ms. Borens and Richard Cram, MTC National Nexus Director, are working to coordinate with states who will accept the certificate in its final agreed upon form.

## **VIII. Other Uniformity Developments**

Ms. Hecht gave an update on recent developments in P.L. 86-272 guidance and also noted that there were indications that the U.S. House might be considering expanding that

**IX. State Roundtable**

States in attendance gave brief reports on items of interest and developments in their states.

**X. What the States are Watching – Update on Economic and Budget Matters as well as Federal Tax Legislation Concerning the States**

Scott Pattison, Federation of Tax Administrators and Jonathan White, MTC gave a presentation on what is in legislation being considered by Congress as part of its budget reconciliation process.

**XI. Prof. Hayes Holderness—Insights into the MTC**

Prof. Holderness was on sabbatical from the University of Richmond School of Law, studying the MTC. He spoke about what he learned.

**XII. New Business**

There was no new business.

**Wrap Up and Adjourn**

Frank Hales (Utah) moved to adjourn. The committee adjourned without objection.

MTC Uniformity Committee Meeting – April 29, 2025 - List of Attendees – Remote and In-Person

Susan	Adamson	Hawaii Tax Department	Katie	Lolley	Oregon DOR
Rob	Allen	Arkansas DFA	Michelle	Lombardi	Utah AG
Jon	Almeras	Airlines for America	Elisa	Magnuson	Idaho Tax Commission
Brian	Aragon	Amazon	Eric	Mahler	Idaho Tax Commission
Phillip	Ashley	Texas Comptroller's Office	Francina	Martinez	New Mexico TRD
Zack	Atkins	Pillsbury	Angela	Metelski	Michigan DOR
Chris	Barber	MTC	Jonathan	May	Pennsylvania DOR
April	Begordis	Minnesota DOR	Jane	McCurdy	Pennsylvania DOR
Deborah	Bierbaum	MultiState Associates	Laurie	McElhatton	California FTB
Eric	Bofenkamp	Washington State DOR	David	Merrien	MTC
Michael	Bologna	Bloomberg Tax	Ryan	Messmer	Montana DOR
Krystal	Bolton	Louisiana DOR	John	Mollenkamp	Intuit
Shannon	Brandt	Texas Comptroller's Office	Mark	Moore	Texas Comptroller's Office
Keith	Broussard	Montana DOR	Michelle	Morgan	Iowa DOR
Jennifer	Burleson	Texas Comptroller's Office	Tracey	Mueller	Wisconsin DOR
Tommy	Burns	Arkansas DFA	Kathy	Mui	Colorado DOR
Greg	Busmann	Idaho Tax Commission	Valerie	Newson	Utah Tax Commission
Colleen	Chipman	New Jersey Tax Division	Victoria	Nichols	Kentucky DOR
Derrick	Coleman	Alabama DOR	Brian	Oliner	FTA
Holly	Coon	MTC	Amber	Ortiz	Idaho Tax Commission
Richard	Cram	MTC	Michael	Pashos	Georgia Dept of Finance
Charles	Dendy	ND Tax Commission	Noah	Patterson	Colorado AG's Office
Cassandra	Diemert	Minnesota DOR	Scott	Pattison	FTA
Lila	Disque	MTC	Karl	Patton	Idaho Tax Commission
Nikki	Dobay	Greenbert Taurig	Josh	Pens	Colorado DOR
Richard	Dobson	Kentucky DOR	Matthew	Peyerl	North Dakota Tax Commission
Latonia	Dooley	KY DOR	Elliott	Reed	Texas Comptroller's Office
James	Douglas	Minnesota DOR	Scott	Reed	Kansas DOR
Jessie	Eisenmenger	Amazon	Brendon	Reese	Colorado DOR
Dana	Erlandsen	Wisconsin DOR	Will	Rice	Fast Enterprises
Cathy	Felix	MTC	Keith J.	Richardson	D.C. Office of Tax & Rev
Bruce	Fort	MTC	Sarah	Roberts	Colorado DOR
Thomas	Fox	Montana DOR	Shelley	Robinson	Utah Tax Commission
Katie	Frank	California FTB	Joseph	Royston	Oregon DOR
Sherre	Franklin	New Mexico TRD	Timothy	Sanders	Alabama DOR
Veronica	Galewaler	NM TRD	Ali	Schaeffbauer	South Dakota DOR
Kelsey	Gallacher	Utah Tax Commission	Breen	Schiller	EY US LLP
Vicki	Gardino	Alabama DOR	Mark	Schoenfeld	Montana DOR
Thomas	Gohsler	Pennsylvania DOR	Miranda	Scroggins	Louisiana DOR
Frank	Hales	Utah Tax Commission	Larry	Shinder	MTC
Christina	Hall	Alabama DOR	Drew	Shirk	Washington State DOR
Brian	Hamer	MTC	Jeff	Silver	MTC
Amy	Hamilton	Tax Notes Today State	Phil	Skinner	Idaho AG for the Tax Comm'n
Spencer	Harper	Washington State DOR	Tiana	Slaney	Iowa DOR
Wei	He	Washington State AG	Kathy	Smith	South Dakota DOR
Helen	Hecht	MTC	Keith	Staats	Duane Morris LLP
Amber	Herman	Wisconsin DOR	Jennifer	Stosberg	MTC
Angie	Hillas	Utah Tax Commission	David	Sweetland	Bloomberg Tax
Antoinette	Hodges	Texas Comptroller's Office	Pamela	Talmage	Minnesota DOR
Nathan	Hoepfner	Kansas DOR	Matt	Tidwell	Alabama DOR
Hayes	Holderness	University of Richmand Law	Debbie	Van Wyke	Colorado DOR
Debra	Houck	Pennsylvania DOR	Timothy	Waggoner	West Virginia Tax Division
Alison	Jares	Streamlined	Charla	Wagner	Kansas DOR
Kirsten	Jasper	South Dakota DOR	Donnita	Wald	New Mexico TRD
Timothy	Jennrich	Washington State DOR	Joseph	Wasicak	Wisconsin DOR
Craig	Johnson	Streamlined	Darren	Weirnick	Oregon DOR
Adam	Johnson	Kentucky Leg. Research Comm'n	John	Weiser	Minnesota DOR
Tracy	Jones	Oregon DOR	Jonathan	White	MTC
Bryan	Kelly	Washington State DOR	Kathryn	White	Utah AG
Robert	Kindred	D.C. Office of Tax & Rev	Theodore	Wiatr	Colorado DOR
Kurt	Konek	Iowa DOR	Paul	Williams	Law360
Olga	Kourdova	Charter Communications	Rachel	Woodbury	Idaho Tax Commission
Ray	Langenberg	Texas Comptroller's Office	Steve	Yang	MTC
Mia	LeRoy	Alabama DOR	Aaron	Yost	Idaho Tax Commission