



# MTC Uniformity Committee Meeting Minutes

Meeting of July 22, 2025

Draft for Approval by the Committee – November 18, 2025

NOTE: The minutes below may reference various reports and presentations. Those reports and presentations are available on the meeting webpage – [Here](#). These minutes will not duplicate information found in those reports.

## 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. Approval of the Minutes from April 29, 2025

The minutes of the April 29, 2025, meeting were approved without objection. See those minutes using the link noted above.

## III. Annual Approval of the Committee Charter

The committee charter was reviewed and approved in its current form without objection.

## IV. Uniformity Developments

Helen Hecht, Uniformity Counsel, gave a report on developments of interest. The report noted the struggles the IRS has had with transfer-pricing issues, important changes to the international tax system, pass-through developments, digital taxes, and how cuts to the IRS along with the *Loper-Bright* decision may affect federal tax enforcement. See the developments report on the link noted above.

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

Mia Strong (Louisiana), work group vice chair; Ray Langenberg (Texas), definition study group leader; and Jonathan White, MTC Counsel, gave reports on work group and study group efforts. In addition, Deborah Bierbaum, Multistate Associates, and Mark Nebergall, Software Finance and Tax Executives Council, gave a presentation on sourcing rules for digital products found in federal law or proposed law. The committee did not direct any changes to the work group's focus. See the work group report and the sourcing presentation on the link noted above.

## VI. Report from the Regulation Review Work Group

Katie Frank (California), work group chair, and Brian Hamer, MTC Senior Counsel, gave a report on two issues for which they had prepared briefing books. The first was the model rule for apportioning the income of airlines and the treatment and sourcing of airlines' receipts. The second was the model rule for apportioning income of broadcasting companies. The work group asked the committee for any concerns or comments on the proposed changes to these models and the committee gave its approval to continue working on the suggested changes. See those briefing books on the link noted above.

## VII. Report from the Partnership Taxation Work Group

Laurie McElhatton (California), work group chair; Helen Hecht; David Merrien, Tax Specialist; and Jenn Stosberg and Chris Barber, Legal Counsel, gave a report on the white paper being drafted by the work group on sourcing partnership income, generally, and the use of blended apportionment. The committee did not direct any changes to the work group's focus. See the work group report on the link noted above.

## VIII. Uniform Marketplace Facilitator Certificate

The committee agreed to have MTC staff coordinate a review of a uniform certificate proposed by Michele Borens, Eversheds Sutherland, for use in documenting the party responsible for the sales tax. Richard Cram, MTC National Nexus Director, gave a report on that initiative noting that states were in the process of reviewing the certificate.

## IX. State Roundtable

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

## X. New Business

There was no new business.

## XI. Wrap Up and Adjourn

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

### Attendee List:

<b>John Allen</b>	<b>Jones Day</b>
<b>Rob Allen</b>	Arkansas Department of Finance and Administration
<b>Phillip Ashley</b>	Texas Comptroller of Public Accounts
<b>Alicia Austin Smith</b>	Arkansas Department of Finance & Administration - Revenue Legal Counsel
<b>David Avery</b>	Alabama Department of Revenue - Legal
<b>Chris Barber</b>	Multistate Tax Commission
<b>Matthew Benson</b>	Arkansas Department of Finance and Administration
<b>Ted Bernert</b>	
<b>Beth Berniker</b>	NJ Division of Taxation
<b>Deborah Bierbaum</b>	MultiState Associates
<b>Paul Blascovich</b>	Commonwealth of Pennsylvania Department of Revenue
<b>Kathryn Bleazard</b>	
<b>Michael Bologna</b>	Bloomberg Tax
<b>Rod Boogaard</b>	Utah State Tax Commission
<b>Michele Borens</b>	Eversheds Sutherland
<b>Shannon Brandt</b>	Texas Comptroller of Public Accounts
<b>Mike Branton</b>	
<b>Tommy Burns</b>	Arkansas Department of Finance and Administration
<b>Silvia Seyoc</b>	Oregon Department of Revenue
<b>Sylvia Camacho-Scyoc</b>	Oregon
<b>Colleen Chipman</b>	NJ Taxation
<b>Ben Clough</b>	Iowa Department of Revenue
<b>Derrick Coleman</b>	Alabama Department of Revenue
<b>Christie Comanita</b>	Arizona Department of Revenue
<b>Holly Coon</b>	Multistate Tax Commission
<b>Jan Craig</b>	Mississippi Department of Revenue
<b>Richard Cram</b>	Multistate Tax Commission
<b>Maya Crawford</b>	RubinBrown

<b>Clayton Cullimore</b>	Meta
<b>Matt Danielson</b>	State of North Dakota
<b>Lee Davis</b>	Utah Attorney General
<b>Charles Dendy</b>	ND Office of State Tax Commissioner
<b>Ronda Detlefsen</b>	Iowa Department of Revenue
<b>Cassandra Diemert</b>	MNDOR
<b>Paul Dirkmaat</b>	Utah Attorney General
<b>Lila Disque</b>	Multistate Tax Commission
<b>Stephanie Do</b>	Verizon
<b>Latonia Dooley</b>	
<b>Shailana Dunn-Wall</b>	Nebraska Department of Revenue
<b>Jessie Eisenmenger</b>	Amazon
<b>Michael Fatale</b>	Mass. Dept. of Revenue
<b>Cathy Felix</b>	Multistate Tax Commission
<b>Brian Fliflet</b>	Illinois Department of Revenue
<b>Thomas Fox</b>	Montana Department of Revenue
<b>Katie Frank</b>	FTB
<b>Karl Frieden</b>	Council on State Taxation
<b>Veronica Galewaler</b>	NM Taxation and Revenue Department
<b>Kelsey Gallacher</b>	Utah State Tax Commission
<b>Vicki Gardino</b>	Alabama Department of Revenue
<b>Matthew Gardner</b>	Institute on Taxation and Economic Policy
<b>Joe Garrett</b>	Deloitte
<b>Emma Garrison</b>	Colorado Department of Law
<b>Charles Gaspadarek</b>	New Mexico Tax and Revenue
<b>Paul Gehring</b>	Arkansas Department of Finance & Administration
<b>Terrie Gerhardt</b>	ND Office of State Tax Commissioner
<b>David Gerstenfeld</b>	Oregon Department of Revenue
<b>Melissa Gillis</b>	AL Dept of Revenue
<b>Janelle Gonzales-Wessels</b>	
<b>John Grochala</b>	
<b>Debra Gusak</b>	Nebraska Department of Revenue
<b>John Michael Hale</b>	Kansas Department of Revenue
<b>Frank Hales</b>	Utah State Tax Commission
<b>Christina Hall</b>	Alabama Department of Revenue
<b>Brian Hamer</b>	Multistate Tax Commission
<b>Amy Hamilton</b>	Freelance
<b>Michael Hardtke</b>	Wisconsin Department of Revenue
<b>Greg Harris</b>	Oregon Department of Revenue
<b>Aaishah Hashmi</b>	DC OTR
<b>Helen Hecht</b>	Multistate Tax Commission
<b>Jordan Heller</b>	Kansas Department of Revenue
<b>Brooks Hemphill</b>	North Carolina Department of Revenue
<b>Amber Herman</b>	Wisconsin Department of Revenue
<b>Deanna Herring</b>	Utah State Tax Commission
<b>Angie Hillas</b>	Utah Tax Commission
<b>Nathan Hoepfner</b>	Kansas Department of Revenue
<b>Mark Holmes</b>	Council On State Taxation
<b>Phil Horwiz</b>	Moss Adams
<b>Debra Houck</b>	Commonwealth of Pennsylvania
<b>Meg Inouye</b>	
<b>Alison Jares</b>	Streamlined Sales Tax Governing Board
<b>Rusty Johnson</b>	Texas Comptroller of Public Accounts
<b>Adam Johnson</b>	Kentucky Legislative Research Commission
<b>Craig Johnson</b>	Streamlined Sales Tax Governing Board
<b>Nick Johnson</b>	
<b>R Bruce Johnson</b>	TaxCloud
<b>Victoria Johnson</b>	Oregon Department of Revenue
<b>Tracy Jones</b>	Oregon Department of Revenue
<b>Charlie Kearns</b>	Eversheds Sutherland
<b>Bryan Kelly</b>	WA State - Dept of Revenue

<b>Michael Kemp</b>	
<b>Robert Kindred</b>	District of Columbia Office of Tax & Revenue
<b>Karla Koehler</b>	Nebraska Department of Revenue
<b>Maria Koklanaris</b>	Law360
<b>Olga Kourdova</b>	Charter Communications
<b>Ray Langenberg</b>	Texas Comptroller of Public Accounts
<b>Cindy LeBarge</b>	Minnesota Department of Revenue
<b>Mia LeRoy</b>	Alabama Department of Revenue
<b>Keith Linder</b>	Arkansas Department of Finance & Administration - Revenue Legal Counsel
<b>Elizabeth Lipari</b>	
<b>Katie Lolley</b>	Oregon Department of Revenue
<b>Michelle Lombardi</b>	Office of the Utah Attorney General
<b>Greg Matson</b>	Multistate Tax Commission
<b>Selena MacDonald</b>	
<b>Jonathan May</b>	PA Dept of Revenue
<b>Jane McCurdy</b>	PADOR
<b>Laurie McElhatton</b>	California Franchise Tax Board
<b>Julio Quiroz</b>	Texas Comptroller of Public Accounts
<b>David Merrien</b>	MTC
<b>John Mollenkamp</b>	Intuit
<b>Michelle Morgan</b>	Iowa Department of Revenue
<b>Kathy Mui</b>	Colorado Department of Revenue
<b>Josh Nelson</b>	Utah Attorney General's Office
<b>Priya Nair</b>	
<b>Mark Nebergall</b>	
<b>Valerie Newson</b>	Utah State Tax Commission
<b>Fred Nicely</b>	Council On State Taxation
<b>Victoria Nichols</b>	Kentucky Dept of Revenue
<b>Nathan Nielson</b>	Idaho State Tax Commission
<b>Argi O’Leary</b>	Ryan
<b>Brian Oliner</b>	Federation of Tax Administrators
<b>Amber Ortiz</b>	Idaho State Tax Commission
<b>Nicholas Pacheco</b>	New Mexico Taxation and Revenue Department
<b>Scott Pattison</b>	FTA
<b>Josh Pens</b>	Colorado Department of Revenue
<b>Matthew Peyerl</b>	North Dakota Office of State Tax Commissioner
<b>Brendon Reese</b>	Colorado Department of Revenue
<b>Nicholas Reich</b>	TDOR
<b>Jim Rice</b>	Idaho State Tax Commission
<b>Keith Richardson</b>	D.C. Office of Tax & Revenue
<b>Sarah Roberts</b>	State of Colorado
<b>Shelley Robinson</b>	Utah State Tax Commission
<b>Sarah Rowley</b>	State of Michigan Department of Treasury Tax Policy Division
<b>Joseph Royston</b>	Oregon Department of Revenue
<b>Timothy Sanders</b>	Alabama Department of Revenue
<b>Stephanie Schardin-Clarke</b>	New Mexico taxation and revenue department
<b>Breen Schiller</b>	Greenberg Traurig
<b>Mark Schoenfeld</b>	Montana Department of Revenue
<b>Marie Schuble</b>	
<b>Melissa Schulz</b>	Texas Comptroller of Public Accounts
<b>Julie Schuur</b>	
<b>Miranda Scroggins</b>	Louisiana Department of Revenue
<b>Larry Shinder</b>	MTC
<b>Adam Shoemaker</b>	
<b>K. Shogren</b>	Minnesota Department of Revenue
<b>Jeff Silver</b>	Multistate Tax Commission
<b>Phil Skinner</b>	Idaho Attorney General's Office; Idaho State Tax Commission
<b>Tiana Slaney</b>	Iowa Department of Revenue
<b>Shantelle Smail</b>	Washington State Department of Revenue
<b>Theodore Smith</b>	
<b>Tiffany Southworth</b>	Utah State Tax Commission

<b>Andrew Soubel</b>	
<b>Jennifer Stosberg</b>	Multistate Tax Commission
<b>Mia Strong</b>	Louisiana Dept. of Revenue
<b>Cindy Sukhram</b>	NE Dept of Revenue
<b>David Sweetland</b>	Bloomberg Tax
<b>Katherine Talley</b>	Montana DOR
<b>Matt Tidwell</b>	Alabama Department of Revenue
<b>Bridgette Thomas</b>	
<b>Sal Tomaselli</b>	Multistate Tax Commission
<b>Rebecca Turner</b>	Amazon
<b>Irina Vaduva</b>	HYDRO EXTRUSIONS NORTH AMERICA
<b>John Valentine</b>	Utah State Tax Commission
<b>Debbie Van Wyke</b>	CO Dept of Revenue Tax Confere
<b>John Vecchiarelli</b>	Fast Enterprises
<b>Charla Wagner</b>	Kansas Department of Revenue
<b>Mark Wainwright</b>	Utah State Tax Commission
<b>Aaron Waite</b>	Office of Utah Attorney General
<b>Donnita Wald</b>	NM Taxation and Revenue Department
<b>Joseph Wasicak</b>	Wisconsin Department of Revenue
<b>John Weiser</b>	Minnesota
<b>Matthew Weere</b>	
<b>Jonathan White</b>	Multistate Tax Commission
<b>Kathryn White</b>	Utah Attorney General's Office
<b>Ted Waitr</b>	Colorado Dept of Revenue
<b>Paul Williams</b>	Law360
<b>Michael Williams</b>	Alaska Dept. of Revenue
<b>Zachary Wyatt</b>	Missouri Department of Revenue
<b>Steve Yang</b>	MTC
<b>Diane Yetter</b>	Yetter Consulting Services, Inc.
<b>Aaron Yost</b>	Idaho State Tax Commission