Model Receipts Sourcing Regulation Review Work Group

November 7, 2025 meeting

Meeting Notes

Work Group chair Katie Frank (CA) opened the meeting and invited members of the public to offer comments. No comments were made. She then asked MTC staff to describe the most recent draft of revisions to the MTC's Special Industry Regulation for Airlines (which had previously been posted on the Work Group's project page).

MTC Senior Counsel Brian Hamer described the draft (dated Oct. 31, 2025) and identified changes from the prior draft. He also summarized the comments from the airline industry from the prior meeting. He stated that the work group chair and MTC staff had made changes to the draft in order to address the concerns while still achieving the objectives of the draft. Brian noted the changes had been shared with the airline industry.

He also described three technical edits to the Regulation's examples that had been suggested by Darren Weirnick (Oregon) but not yet been incorporated into the draft.

Following this presentation, the chair asked if there were any further comments. Michael Fatale (MA) suggested that the draft's description of the numerator and denominator of the receipts factor be further revised to expressly carve out receipts from the sale of aircraft parts. Other attendees also raised the idea of inserting a Drafter's Note to address this topic.

Michael Fatale then offered the following motion: I move that the Work Group recommend the proposed revisions to the Airlines special industry regulation to the Uniformity Committee for the Committee's consideration, including the three edits to the Examples and a reference to aircraft parts.

The chair asked if anyone wished to discuss the motion. No one spoke. She then inquired whether anyone objected to the motion. When no one objected, she announced that the revisions included in the Oct. 31, draft, plus the additional items covered by the motion, would be submitted to the Uniformity Committee for its consideration.

The meeting adjourned shortly thereafter.

Brian Hamer
MTC Senior Counsel