Minutes of the Annual Business Meeting of
the Multistate Tax Commission
July 24, 2025

I. Roll Call of the States

Dee Wald (New Mexico) called the Commission's annual business meeting to order at 8:30am Mountain Time on behalf of Chair Stephanie Schardin Clarke. A roll call of states present was taken and Chris Barber, Operations Officer and Counsel, announced that a quorum was in attendance. Listed below are the attendees (*virtual or telephone):

Derrick Coleman, Vicki Gardino, Mia LeRoy, Timothy Sanders	Alabama
Michael Williams	Alaska
Paul Gehring	Arkansas
Michael Bologna	Bloomberg Tax
Laurie McElhatton	California
Brendon Reese, Kathy Mui*	Colorado
Keith Richardson, Robert Kindred	District of Columbia
John Vecchiarelli	Fast Enterprises
Aaron Yost	Idaho
ALynn Hamilton*	Independent reporter
Ben Clough	Iowa
Michael Hale*	Kansas
John Weiser*, Cassie Diemert*	Minnesota
Zachary Wyatt	Missouri
Mark Schoenfeld, Thomas Fox*	Montana
Chris Barber, Lila Disque, Greg Matson, Helen Hecht, Richard Cram, Jennifer Stosberg, Jonathan White	Multistate Tax Commission
Demet Anagnos*	MVB

John Grochala*	New Jersey
Sec. Stephanie Schardin Clarke*	New Mexico
Matt Danielson, Matthew Peyerl	North Dakota
David Gerstenfeld, Katie Lolley	Oregon
Neena Savage*	Rhode Island
Shannon Brandt, Julio Mendoza-Quiroz, Melissa Schulz, Phillip Ashley*	Texas
Bryan Kelly	Washington
Andrew Soubel*	Wolters Kluwer
Diane Yetter	Yetter Consulting Services, Inc.

II. Initial Public Comment Period and Other Communications

There was no public comment.

III. Approval of Minutes of the Annual Business Meeting Held July 31, 2024

Brendan Reese (Colorado) moved to approve the minutes of the July 31, 2024, meeting as written. The motion passed by unanimous voice vote.

IV. Report of the Treasurer

Phillip Ashley (Texas) joined remotely to discuss the budget. He said the budget was substantially the same as that presented in Spokane, with 2 changes related to the Audit committee. First, Mississippi was inadvertently left off and has now been included. Second, Rhode Island discontinued the sales and use tax audit component for this fiscal year and its fees have been reduced accordingly. Those changes have been incorporated into the budget.

The FY 2025-26 budget has been prepared at a near-break-even level. There were a couple of temporary anomalies as a result of having no rent payments and reduced assessments for California. However, the budget is in balance. The FY26 requested expenditure totals is 8.7M, a slight increase over FY24 (a better comparison than FY25). The 15-month rent rate abatement stretches into FY26, providing 3 months rent-free, so that is reflected in the expenditure levels. There is also an estimated 5% health insurance premium increase, and a cost-of-living adjustment of 3.5%. They propose to add one additional auditor position for FY26. Detailed revenue and expense tables are included in the handout.

A. Approval of the 2024-2025 Budget

Laurie McElhatton (California) moved to approve the 2025-2026 budget. The motion passed by voice vote.

V. Report of the Executive Director

Greg Matson, executive director of the MTC, highlighted MTC staff and program accomplishments contained in his written annual report. He is pleased to say that all states are now members in some fashion. It's been a good year for programs and committees. He highlighted training opportunities and the plan to convert trainings to a hybrid mode, with in-person trainings being more of a workshop and requiring less time away from the office. With the renegotiation of the lease came a tenant improvement allowance, which the MTC elected to use to create a training studio. Mr. Matson also mentioned changes he made to the staffing structure after several staff retirements and departures. In addition, the MTC welcomed David Merrien as a tax specialist.

Mr. Matson sent out a general request for state speaker recommendations, since he is on several boards and speakers are always in demand to provide state viewpoints. He thanked the MTC staff for their accomplishments in making the meetings happen. Ms. Wald took the opportunity to thank Mr. Matson for being an excellent director and manager.

VI. Reports of the Executive Committee and Other Committees

A. Committee Reports

1. Executive Committee

Greg Matson, executive director of the MTC, reported that the executive committee met four times this fiscal year, with three in-person meetings and an online session to grant Nevada's request for associate membership.

2. Audit Committee

Frank Hales (Utah), chair, reported that the Committee met three times during the fiscal year in Denver, Santa Fe, and Spokane. Attendance continues to rise, with 161 members participating in-person or remotely at the Santa Fe meetings. At each meeting, the auditors receive a SALT case update, which they greatly appreciate. There has been some audit staff turnover, and Mr. Hales stated he has high hopes for the new members of the staff.

3. Litigation Committee

Ray Langenberg (Texas), chair, highlighted attorney trainings and the attendance online and in-person. This year they had the largest attendance ever at a litigation committee meeting, partially due to an exceptional guest speaker.

4. Nexus Committee

Bryan Kelly (Washington), chair, expressed his delight with the topics presented during the week. The Nexus Committee had a very strong year as far as participation in voluntary disclosure, resulting in $29 million, a slight increase over the last year. Mr. Kelly highlighted some of the recent speakers and mentioned a clarifying change to the voluntary disclosure procedures. Richard Cram, MTC Director of Nexus, continues to provide nexus trainings, and any state in need of a training should contact him.

5. Report of the Strategic Planning Committee

Keith Richardson (District of Columbia), chair, delivered the report. The chief items of discussion at recent Strategic Planning Committee meetings have been development of a new engagement tracking system and production of online trainings.

6. Report of the Uniformity Committee

Ms. McElhatton said the Committee met 3 times in the past year, with 125-150 people in attendance. They are currently enjoying significant engagement in the 3 ongoing projects, and Ms. McElhatton expressed appreciation to the staff for their efforts thereon. She noted that all business is conducted in public and links to individual projects, along with all the accompanying research, are available online. She then provided brief updates on the ongoing projects (available online).

B. Commission Action on Executive and Other Committee Reports

Mr. Reese moved for approval of the Executive Committee's report and other committee reports presented, as well as ratification of all actions of the Executive Committee during FY 2025. There was no discussion. The motion passed by unanimous voice vote.

VII. Unfinished Business

There was no unfinished business to be considered at this meeting.

VIII. New Business

There was no new business.

IX. Report of the Resolutions Committee

Aaron Yost (Idaho), chair, presented six honorary resolutions.

The following honorary resolutions were presented:

Resolution No. 2025A - Appreciation of the Utah State Tax Commission Host of the 2025 Annual Meeting

Resolution No. 2025B - In Recognition of Frank Hales, Chair of the Audit Committee and Michael Williams, Vice Chair of the Audit Committee

Resolution No. 2025C - In Recognition of Ray Langenberg, Chair of the Litigation Committee and Aaishah Hashmi, Vice Chair of the Litigation Committee

Resolution No. 2025D - In Recognition of Bryan Kelly, Chair of the Nexus Committee and Robert Kindred, Vice Chair of the Nexus Committee

Resolution No. 2025E - In Recognition of Laurie McElhatton, Chair of the Uniformity Committee and Work Group Chair; Phil Skinner, Vice Chair of the Uniformity Committee; Katie Frank, Work Group Chair; Timothy Jennrich, Work Group Chair; and Mia Strong, Work Group Vice Chair

Resolution No. 2025F - In Appreciation of Keith Richardson, Chair of the Strategic Planning Committee

Mr. Reese moved for approval of all honorary resolutions. The motion passed by unanimous voice vote.

X. Report of the Nominating Committee

Mr. Matson presented the slate of nominees. Ms. Wald asked whether there were any nominations from the floor. There were none.

XI. Election of Officers and Executive Committee

Mr. Richardson moved to elect the slate of nominees as reported by the Nominating Committee.

XII. Report of the Chair

Ms. Shardin Clarke, the outgoing Chair, mentioned her appreciation for the opportunity to participate in this unique public service in the past 2 years, and expressed her thanks to those in attendance as well as those working behind the scenes. Ms. Wald took a moment to acknowledge Frank Hales, who is retiring, and thank him for his many years of service.

XIII. Comments by Chair-Elect

Brendan Reese, speaking on behalf of the Chair-Elect Heidi Humphreys, stated that they look forward to continuing Stephanie's excellent work and hope to join the meetings in New Orleans.

XIV. Adjournment

The Commission adjourned at 9:28 a.m. by unanimous consent.