



MTC Uniformity Committee Meeting Minutes

Meeting of April 21, 2026

DRAFT – For Approval of the Uniformity Committee

NOTE: The minutes below 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.

The meeting convened at the Crowne Plaza Knoxville, 401 West Summit Hill Drive, Knoxville, Tennessee and, for remote attendees, by Zoom.

I. Welcome, Introductions & Initial Public Comment

Laurie McElhatton, committee chair (California), and Phil Skinner committee vice chair (Idaho-attending remotely), welcomed everyone to the meeting and asked for those in attendance to introduce themselves.

Laurie then asked if there was anyone who had an initial public comment about the meeting agenda or the work of the committee. There were no initial public comments.

II. Approval of Minutes from November 18, 2025 and February 3, 2026

The Committee reviewed the minutes from the November 18, 2025 and February 3, 2026 meetings. There were no amendments and the minutes were approved by voice vote.

III. Remarks of the Chair and Vice Chair & Introducing Presentations Portion of the Meeting

Laurie noted that the morning session would be devoted to presentations on topics related to our projects or other issues of interest to our members. She also encouraged those in attendance to speak up and share input or ask questions.

IV. Uniformity Developments

Helen Hecht, Uniformity Counsel, MTC gave a developments report (available on the meeting link above).

V. State Taxation of Digital Products – Issues and Questions

The first presentation given was on taxing digital products which included Prof. Andrew Appleby with the Tennessee Winston College of Law, Jared Walczak with the Tax Foundation, Tim Jennrich with the Washington Department of Revenue, and Ray Langenberg with the Texas Comptroller's Office. (The presentation is available on the meeting link above.)

VI. Effects of Federal Policy and Economic Trends on State Taxes and Recent Legislative Trends

This presentation was on the effects of federal policy and economic trends on the states as well as recent state legislative trends and included Scott Pattison of the Federation of Tax Administrators, Carl Davis of the Institute on Taxation and Economic Policy, and Brian Hamer and Jonathan White of the MTC. (The presentation is available on the meeting link above.)

VII. Convening of the Committee's Business Meeting & State Roundtable

Laurie convened the afternoon session of the committee meeting beginning with the state roundtable. She asked the states present or participating remotely to provide information on any developments in their state that might be of interest to the committee.

VIII. Report from the Digital Project Work Group

Tim Jennrich, work group chair (Washington), gave the status report on behalf of the work group and the vice chair, Mia Strong (Louisiana), along with Jonathan White, Counsel (MTC), and Helen Hecht. (See that report on the meeting link above.)

IX. Report from the Receipts Sourcing Regulation Review Work Group

Katie Frank, work group chair (California) gave the report of the work group along with Brian Hamer and Jonathan White (MTC). They presented the work group's proposed revisions to the broadcasting rule and asked the committee for its feedback. The committee, by voice vote, decided to recommend the broadcasting rule to the MTC Executive Committee for its consideration. (See the work group report and the proposed revisions to the broadcasting rule on the meeting link above.)

X. Report from the Partnership Project Work Group

Laurie, workgroup chair, along with David Merrien, Jenn Stosberg, and Helen Hecht (MTC) gave the status report on the project. The work group is in the process of drafting model provisions to implement the proposed sourcing of investment partnership income, guaranteed payments for services, and distributive share where there are tiered and corporate partners. (See the work group report on the meeting link above.)

XI. New Business

Laurie asked if there was any new business. There was none. She and Phil Skinner then announced that Phil would be stepping down as vice chair and asked the committee members to give some thought to whether they would like to volunteer or nominate someone for this role.

XII. Adjourn

The meeting was adjourned without objection.

ATTENDEE LIST

Rob Allen	Department of Finance and Administration
Tony Anville	Nebraska Department of Revenue
Tiniko Arrington	Alabama Department of Revenue
Phillip Ashley	Texas Comptroller of Public Accounts
Chris Barber	Multistate Tax Commission
Mia Bartolomei	State Tax Law, LLC
April Begordis	State of Minnesota
Derek Bell	Montana Department of Revenue
Matthew Benson	Arkansas Department of Finance and Administration
Deborah Bierbaum	MultiState Associates
Michael Bologna	Bloomberg INDG-SALT
Krystal Bolton	MA DOR
Sharonne Bonardi	Federation of Tax Administrators
Shannon Bonner	Baker Tilly
Rod Boogaard	Utah State Tax Commission
Shannon Brandt	Texas Comptroller of Public Accounts
Diane Burnap	Oregon DOR
Tommy Burns	Arkansas DFA
Jennifer Byrd	Alabama Department of Revenue
Richard Byrd	Missouri Department of Revenue
Ben Clough	Iowa Department of Revenue
Derrick Coleman	Alabama Department of Revenue
Emily Cook	Utah Attorney General's Office
Holly Coon	Multistate Tax Commission
Richard Cram	Multistate Tax Commission
Maya Crawford	RubinBrown
Matt Danielson	State of North Dakota
Lee Davis	Utah Attorney General's Office
Charles Dendy	North Dakota Office of State Tax Commissioner
Cassandra Diemert	MN Dept of Revenue
Lila Disque	Multistate Tax Commission
Nikki Dobay	Greenberg Traurig, LLP
Latonia Dooley	KY DOR
Shailana Dunn-Wall	Nebraska Department of Revenue
Antoinette Ellison	Jones Day
Cathy Felix	MTC
Brian Fliflet	Illinois Department of Revenue
Bruce Fort	Multistate Tax Commission
Thomas Fox	Montana Department of Revenue
Veronica Galewaler	NM Taxation and Revenue Department
Kelsey Gallacher	Utah State Tax Commission
Vicki Gardino	Alabama Department of Revenue
Steven Gawlak	Connecticut Department of Revenue
Yangyang Geng	Texas comptroller of public accounts
Terrie Gerhardt	North Dakota Office of State Tax Commissioner
Jenelle Gonzales-Wessels	NMTRD
Kelly Graham	Alabama Department of Revenue
Michael Hale	Kansas Department of Revenue
Christina Hall	Alabama Department of Revenue
Brian Hamer	Multistate Tax Commission
Amy Hamilton	Freelance
Ryann Hardman	Colorado Attorney General's Office

Greg Harris	Oregon Department of Revenue
Helen Hecht	Multistate Tax Commission
Decarla Helton	Louisiana Department of Revenue
Angie Hillas	Utah Tax Commission
Nathan Hoepfner	Kansas Department of Revenue
Mark Holmes	Council On State Taxation
Phil Horwitz	Baker Tilly
Debra Houck	Commonwealth of Pennsylvania
Elsen Hoxhalli	Iowa Department of Revenue
Heidi Humphreys	Colorado Department of Revenue
Jantha Jamison	Multistate Tax Commission
Alison Jares	Streamlined Sales Tax Governing Board
Timothy Jennrich	Washington State Department of Revenue
Victoria Johnson	Oregon Department of Revenue
Hal Jones	Tennessee Department of Revenue
Tracy Jones	Oregon Department of Revenue
Bryan Kelly	WA State - Dept of Revenue
Sammy Khakame	Colorado Department of Revenue
Robert Kindred	District of Columbia Office of Tax & Revenue
Olga Kourdova	Charter Communications
Cynthia LaBarge	Minnesota Department of Revenue
Ray Langenberg	Texas Comptroller of Public Accounts
Mia LeRoy	Alabama Department of Revenue
Michelle Lombardi	Office of the Utah Attorney General
George Love	Truetax
Eric Mahler	Idaho State Tax Commission
Francina Martinez	NM Taxation and Revenue Department
Angela Matelski	Michigan Dept. of Treasury
Greg Matson	Eversheds Sutherland
Jane McCurdy	PADOR
Albert McDonald	Alabama Department of Revenue
Laurie McElhatton	California Franchise Tax Board
Hugh McKinnon	Office of the Tennessee Attorney General
David Merrien	MTC
Heather Merson	CT Department of Revenue Services
John Mollenkamp	Intuit, Inc.
Mark Moore	Texas Comptroller of Public Accounts
Kathy Mui	Colorado Department of Revenue
Joshua Nelson	Utah Office of the Attorney General
Valerie Newson	Utah State Tax Commission
Victoria Nichols	Kentucky Dept of Revenue
Argi O'Leary	Ryan, LLC
Brian Oliner	Federation of Tax Administrators
Amber Ortiz	Idaho State Tax Commission
Michael O'Sullivan	Connecticut Dept. of Revenue
Scott Pattison	Federation of Tax Administrators
Josh Pens	Colorado Department of Revenue
Matt Peyerl	North Dakota Office of State Tax Commissioner
Brendon Reese	Colorado Department of Revenue
Nicholas Reich	Tennessee DOR
Jennifer Reynolds	State of Alabama
Jim Rice	Idaho State Tax Commission
Kevin Richard	Federation of Tax Administrators
Keith Richardson	MTC

Sarah Roberts	State of Colorado
David Sawyer	Ernst & Young LLC
Miranda Scroggins	Louisiana Department of Revenue
Ethan Sherman	Montana Department of Revenue
Larry Shinder	MTC
Kristen Shogren	Minnesota Department of Revenue
Jeffrey Silver	Multistate Tax Commission
Phil Skinner	Idaho Office of Attorney General
Kathy Smith	South Dakota Dept of Revenue
Andrew Soubel	WoltersKluwer
Brian Staley	MTC
Jennifer Stosberg	Multistate Tax Commission
Christie Strock	Oregon Department of Revenue
David Sweetland	Bloomberg Tax
Katherine Talley	Montana DOR
Bridgette Thomas	Mississippi Department of Revenue
Kent Thompson	Washington State Department of Revenue
Matt Tidwell	Alabama Department of Revenue
John Tracy	MTC
Debbie Van Wyke	CO Dept of Revenue
John Vecchiarelli	Fast Enterprises
Timothy Waggoner	West Virginia State Tax Division
Charla Wagner	Kansas Dept of Revenue
Donnita Wald	New Mexico Taxation and Revenue Dept
John Weiser	Minnesota Department of Revenue
Jonathan White	Multistate Tax Commission
Kathryn White	Utah Attorney General's Office
Theodore Wiatr	Colorado Department of Revenue
Michael Williams	Alaska Dept. of Revenue
Jesse Williams	Arkansas Department of Finance and Administration
Linnea Wittekind	Tennessee Department of Revenue
Steve Yang	MTC