MTC Uniformity Committee Meeting Minutes

Meeting of July 28, 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 Fort Pontchartrain – a Wyndham Hotel, 2 Washington Boulevard, Detroit, Michigan 48226, and for remote attendees, by Zoom.

I. Welcome, Introductions & Initial Public Comment

Laurie McElhatton (California), committee chair, and Phil Skinner (Idaho) committee vice chair, 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 April 21, 2026 Meeting

The Committee reviewed the minutes from the April 21, 2026 meeting. There were no amendments and the minutes were approved by voice vote without objection.

III. Annual Approval of the Uniformity Committee Charter

The committee reviewed the charter of the committee. There were no suggested changes and the charter was approved by voice vote without objection.

IV. Remarks of the Chair and Vice Chair & Nomination of a New Vice Chair

Laurie noted that, as had been announced at the last meeting, Phil Skinnner, the committee vice chair, would be resigning. She thanked Phil for the contributions he had made to the committee and the work of the MTC over the years and then asked Phil to share his thoughts. Phil recounted the different projects he had worked on as a representative from Idaho, including changes to the MTC apportionment rules, the Finnigan model (for which he chaired the work group), the work on the statement on P.L. 86-272, etc. He noted how much he felt that he had learned from those projects and from working with others on the committee. Helen Hecht, MTC, thanked Phil for all of his efforts and expertise and the committee applauded his work.

Laurie then asked if there were any volunteers for the role of vice chair of the committee. Josh Pens (Colorado) volunteered and was approved by voice vote, without objection.

V. Uniformity Developments Report

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

VI. Report from the Digital Products Work Group

The work group chair Tim Jennrich (Washington), and vice chair Mia Strong (Louisiana), along with MTC staff Johnathan White, updated the committee, noting that the work group had focused on the application of sales tax to digital products and has not addressed alternative taxes that the states are adopting or considering. Michael Fatale (Massachusetts) proposed that the MTC staff study these alternative taxes and report back to the committee. This was approved without objection.

VII. Report from the Receipts Sourcing Regulation Review Work Group – Part I

Work group chair Katie Frank (California), along with MTC staff Brian Hamer and Jonathan White, updated the committee on the project, including the proposed changes to the broadcasting rule that were the subject of a public hearing at which no comments were received. The work group noted that it is asking for input on new issues that the committee or members of the public would like the work group to review. The staff then passed out cards on which participants could note issues they would like to suggest.

VIII. Report from the Receipts Sourcing Regulation Review Work Group – Part II

Laurie convened the afternoon session of the committee meeting and returned to the report of the regulation review work group. Katie reviewed responses and noted the process that would be used for evaluating the suggestions and reporting back to the committee.

IX. Report from the Partnership Taxation Work Group

Laurie McElhatton, chair of the partnership work group along with MTC staff Helen Hecht, Jenn Stosberg, and David Merrien reported on the project noting that the AICPA, the Energy Investment Counsil, and the Eversheds Sutherland law firm had submitted comments on the draft model sourcing provisions.

X. State Roundtable

Laurie and Phil then led the attending states in a roundtable on developments of interest.

XI. New Business

Laurie asked if there was any new business. There was none.

XII. Adjourn

The meeting was adjourned without objection.

ATTENDEE LIST (In Person and Remote)

Jesse Ackerson	Alaska Department of Revenue
Nicci Adams	Alabama Department of Revenue
John Allan	Jones Day
Rob Allen	Arkansas Department of Finance and Administration
Phillip Ashley	Texas Comptroller of Public Accounts
David Avery	Alabama Department of Revenue
Jason Barbee	Oregon Department of Revenue
Chris Barber	Multistate Tax Commission
Stephanie Berger	Alabama Department of Revenue
Deborah Bierbaum	MultiState Associates
Rachel Bigbee	Colorado Department of Revenue
Michael Bologna	Bloomberg INDG
Krystal Bolton	Massachusetts Department of Revenue
Michele Borens	EvershedsSutherland
Bruce Bruce	Multistate Tax Commission
Dave Burleigh	Montana Department of Revenue
Tommy Burns	Arkansas Department of Finance and Administration
Jennifer Byrd	Alabama Department of Revenue
Richard Byrd	Missouri Department of Revenue
James Carter	Oregon Dept. of Revenue
Colleen Chipman	NJ Division of Taxation
Spencer Clarke	MTC
Sara Clear	Deloitte Tax LLP
Derrick Coleman	Alabama Department of Revenue
Holly Coon	Multistate Tax Commission
Richard Cram	Multistate Tax Commission
Amanda Cusack	Yetter Consulting Services, Inc.
Daniel D'Alessandro	Maine Revenue Services
Lee Davis	Utah Attorney General's Office
Charles Dendy	North Dakota Office of State Tax Commissioner
Cassie Diemert	MNDOR
Lila Disque	MTC
James Douglas	Minnesota Department of Revenue
Michael Fatale	Mass. Dept. of Revenue
Cathy Felix	Multistate Tax Commission
Stephen Ferraro	Tennessee Department of Revenue
Brian Fliflet	Illinois Department of Revenue
Thomas Fox	Montana Department of Revenue
Katie Frank	FTB
Karl Frieden	COST
Jen Galbreath	Amazon
Kelsey Gallacher	Utah State Tax Commission
Lynn Gandhi	Foley & Lardner LLP
Michael Ganier	Advantous Consulting
Vicki Gardino	Alabama Department of Revenue
Joe Garrett	Deloitte
Steven Gawlak	Connecticut Department of Revenue
Paul Gehring	Arkansas Department of Finance & Administration
Melissa Gillis	Alabama Department of Revenue
Jenelle Gonzales-Wessels	NMTRD
Kelly Graham	Alabama Department of Revenue
Travis Grossman	Oregon Department of Revenue

John Michael Hale	Kansas Department of Revenue
Christina Hall	Alabama Department of Revenue
Brian Hamer	Multistate Tax Commission
Amy Hamilton	Tax Notes Today State
Greg Harris	State of Oregon
Helen Hecht	Multistate Tax Commission
Decarla Helton	Louisiana Department of Revenue
Amber Herman	Wisconsin Department of Revenue
Deanna Herring	Utah State Tax Commission
Michael Hilkin	McDermott Will & Schulte LLP
Angie Hillas	Utah Tax Commission
Nathan Hoeppner	Kansas Department of Revenue
Phil Horwitz	Ryan
Heidi Humphreys	Colorado Department of Revenue
Jantha Jamison	MTC
Alison Jares	Streamlined Sales Tax Governing Board
Timothy Jennrich	WA Department of Revenue
Rusty Johnson	Texas Comptroller of Public Accounts
R Bruce Johnson	TaxCloud
Craig Johnson	Streamlined Sales Tax Governing Board
Hal Jones	Tennessee Department of Revenue
Tracy Jones	Oregon Department of Revenue
Bryan Kelly	WA State Department of Revenue
Robert Kindred	Office of Tax & Revenue
Maria Koklanaris	Law360
Cynthia LaBarge	Minnesota Department of Revenue
Christopher Lane	Multistate Tax Commission
Debbie Lange	Michigan Department of Treasury
Ray Langenberg	Texas Comptroller of Public Accounts
Katie Lolley	State of Oregon
Michelle Lombardi	Office of the Utah Attorney General
George Love	Truetax by Govra
Angela Matelski	Michigan Department of Treasury
Greg Matson	Eversheds Sutherland
Justin McAllister	Michigan Department of Treasury
Jane McCurdy	PADOR
Albert McDonald	Alabama Department of Revenue
Laurie McElhatton	California Franchise Tax Board
David Merrien	MTC
Kevin Milligan	Pennsylvania Department of Revenue
John Mollenkamp	Intuit
Stacie Morales	Texas Comptroller of Public Accounts
Kathy Mui	Colorado Department of Revenue
Priya Nair	Council On State Taxation (COST)
Valerie Newson	Utah State Tax Commission
Victoria Nichols	KY Dept of Revenue
Amber Ortiz	Idaho State Tax Commission
Michael O'Sullivan	Connecticut Dept. of Revenue
Scott Pattison	FTA
Josh Pens	Colorado Department of Revenue
Michael Phillips	Oregon Department of Revenue
Daniel Quaine	Deloitte Tax LLP
Kyle Quiring	Oregon Department of Revenue
Shawn Rao	Multistate Tax Commission

Alana Redhead	DOR
Brendon Reese	Colorado Department of Revenue
Nicholas Reich	TDOR
Andrew Reiter	Blue J
Jennifer Reynolds	Alabama Department of Revenue
Kevin Richard	Federation of Tax Administration
Keith J. Richardson	MTC
Sarah Roberts	State of Colorado
Karen Rowley	Nebraska Department of Revenue
Joseph Royston	State of Oregon- DOR
Patricia Ruffin	District of Columbia - OCFO/OTR
John Sagaser	Maine Revenue Services, Office of Tax Policy
David Sawyer	EY
Seth Schriftman	Illinois Department of Revenue
Miranda Scroggins	Louisiana Department of Revenue
Lawrence Shinder	MTC
Kristen Shogren	Minnesota Department of Revenue
Jeff Silver	MTC
Phil Skinner	Idaho Office of Attorney General
Tiana Slaney	Iowa Department of Revenue
Alicia Austin Smith	Arkansas Department of Finance & Administration - Revenue Legal Counsel
Nicholas Souza	Comptroller of Public Accounts
Brian Staley	MTC
Jenn Stosberg	Multistate Tax Commission
Christie Strock	Oregon Department of Revenue
Mia Strong	Louisiana Dept. of Revenue
Cindy Sukhram	NE Dept of Revenue
David Sweetland	Bloomberg Industry Group
Katherine Talley	Montana DOR
Bridgette Thomas	Mississippi Department of Revenue
Matt Tidwell	Alabama Department of Revenue
Pavlina Valerio	ShindelRock
Deborah Van Wyke	Colorado Department of Revenue
John Vecchiarelli	Fast Enterprises
Daniel Villanueva	Texas Comptroller of Public Accounts
Donnita Wald	NM Taxation & Revenue Department
Jennifer Warner	Reynolds Consumer Products Inc.
Joseph Wasicak	Wisconsin Department of Revenue
John Weiser	Minnesota Department of Revenue
Jonathan White	Multistate Tax Commission
Glen White	Nebraska Department of Revenue
Ted Wiatr	Colorado Department of Revenue
Andrew Wilford	National Taxpayers Union Foundation
Michael Williams	AK DOR
Paul Williams	Law360
Aaron Yost	Idaho State Tax Commission