



MULTISTATE TAX COMMISSION

## MTC Uniformity Committee

Meeting – Tuesday, April 25, 2023

8:30 AM – 5:00 PM Pacific Time

Hyatt Regency Long Beach  
200 S Pine Avenue

Long Beach, California 90802

(Information available here:

<https://www.mtc.gov/events-training/2023-spring-committee-meetings/>)

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## AGENDA

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***All times noted are estimates and are Pacific Time.***

I.	Welcome and Introductions	8:30 AM	Laurie McElhatton (California), Chair Committee and other attendees	
II.	Initial Public Comment	8:45 AM	Members of the Public Note: Members of the public are invited to provide comments throughout the meeting on issues before the committee. This initial public comment period is for those who wish to comment on the committee's projects or agenda generally.	
III.	Approval of the Minutes	8:50 AM	Laurie McElhatton, Chair	Minutes of the November 15, 2022 Meeting
IV.	Discussion of Change in Committee Leadership	8:55 AM	Laurie McElhatton, Chair and Committee With the departure of our prior chair, Maria Sanders (Missouri), the committee will need to agree upon a new Vice Chair.	
V.	Uniformity Developments	9:05 AM	Helen Hecht, MTC	Developments Report

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VI.	Project Status Report – Model Receipts Sourcing Regulation Review	9:20 AM	Katie Frank (California), Work Group Chair Brian Hamer, MTC	Status Report and Other Information (found on the project page, here: <a href="https://www.mtc.gov/uniformity/model-receipts-sourcing-regulation-review-project/">https://www.mtc.gov/uniformity/model-receipts-sourcing-regulation-review-project/</a> )
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BREAK		10:00 AM		
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VII.	Project Status Report – State Taxation of Partnerships	10:15 AM	Laurie McElhatton (California), Chair of the Committee and Work Group Chair Helen Hecht, Chris Barber, Jennifer Stosberg, MTC  Review of the partnership tax issues, consideration of comments on the draft model on investment partnerships, review of the draft white paper on guaranteed payments.	Status Report and Other Information (found on the project page, here: <a href="https://www.mtc.gov/uniformity/project-on-state-taxation-of-partnerships/">https://www.mtc.gov/uniformity/project-on-state-taxation-of-partnerships/</a> )
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LUNCH		11:30 AM	LUNCH	
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VIII	Presentation	1:00 PM	Craig Johnson, Streamlined, and Tim Jennrich (Washington), and an industry representative (TBD)  Work of the Streamlined states on taxation of digital products.	
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IX.	Presentation	2:00 PM	Jonathan White, MTC  Survey of state treatment of certain digital products.	Report
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X.	Project Status Report – Sales Tax on Digital Products	2:30 PM	Gil Brewer (Washington), Work Group Chair and Nancy Prosser, MTC	Status Report and Other Information (Found on the project page here: <a href="https://www.mtc.gov/uniformity/sales-tax-on-digital-products/">https://www.mtc.gov/uniformity/sales-tax-on-digital-products/</a> )
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BREAK		3:00 PM		
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XI.	State Roundtable	3:15 PM	Committee and State Representatives	(Roundtable Discussion)
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States are asked to give an update on important developments of interest.

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XII.	New Business	4:15 PM	Members of the Committee or Others Including Update on Universal POA Project Nikki Dobay, Greenberg Traurig and Bruce Fort, MTC
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XIII	Adjourn	5:00 PM	Adjourn
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