



EXECUTIVE COMMITTEE TASK FORCE ON STATE AND LOCAL TAXATION

Sheraton Hotel * June 17-18, 2016 * Brooklyn, New York

Unless otherwise noted, all meetings will be held in the Prospect Park Ballroom.

Thursday, June 16th

6:00 – 8:00 p.m. Pre-Meeting Reception

New York Assembly Assistant Speaker Felix Ortiz welcomes attendees who arrive on Thursday to join him for a reception on the rooftop of the Sheraton. We will be joined by the Honorable Thomas DiNapoli, New York State Comptroller.

Location: Kimoto Rooftop & Bar (Roof of the Sheraton)

Reception is for Task Force Members, Sponsors, and Invited Guests Only

Friday, June 17th

11:00 a.m – Noon Tax Expenditures Workgroup

The Task Force Tax Expenditures Workgroup will meet before the Task Force convenes to continue work on a draft document that discusses how to define the “normal tax base” as it relates to tax expenditure reports and budgets.

1:00 p.m. Task Force Meeting Convenes

1:00 – 1:10 p.m. Meeting Overview and Introductions

The Task Force Co-Chairs will provide an overview of the meeting followed by attendee introductions.

- ❖ Senator Pam Althoff, Illinois
- ❖ Representative Chris Perone, Connecticut

1:10 – 1:15 p.m. Welcome to Brooklyn

- ❖ Assistant Speaker Felix Ortiz, New York State Assembly

1:15 – 1:45 p.m.

Point of Sale 911 Fees for Prepaid Cell Phones

In 2009, the Task Force adopted model legislation for states to consider, ensuring that they are able to collect the 911 fees that they levy on prepaid cell phones. As of April, all but one state that imposes these fees had adopted the model legislation. Representative Martha Jane King, who sponsored the legislation in Kentucky, will discuss her legislation and will then lead a broader discussion on pending federal legislation on 911 fees that would preempt states.

- ❖ Representative Martha Jane King, Kentucky

1:45 – 2:45 p.m.

A Discussion with Two Tax Administrators

The Honorable Julie Magee, Commissioner of the Alabama Department of Revenue and First Vice President of the Federation of Tax Administrators, and the Honorable Kevin Sullivan, Commissioner of the Connecticut Department of Revenue and Second Vice President of the Federation of Tax Administrators, will provide their perspectives on the emerging tax issues in their states as well as nationally.

- ❖ Commissioner Julie Magee, Alabama Department of Revenue
- ❖ Commissioner Kevin Sullivan, Connecticut Department of Revenue Services

2:45 – 3:30 p.m.

Lodging Taxation in the Sharing Economy

The Pennsylvania Department of Revenue has recently increased its tax enforcement efforts in order to collect lodging taxes that are owed on short-term rentals. This session will feature representatives from the department who will lead a discussion on how this new lodging business model has created challenges in tax compliance.

- ❖ Deputy Secretary Suzanne Leighton, Pennsylvania Department of Revenue
- ❖ Kevin Milligan, Pennsylvania Department of Revenue

3:30 – 3:45 p.m.

Remote Sales Tax Collection Legislation in Congress

Update and discussion of remote sales tax collection legislation in Congress, which would enable states to collect the sales and use taxes that are owed on remote transactions.

- ❖ Neal Osten, National Conference of State Legislatures (NCSL)
- ❖ Joe Rinzel, Retail Industry Leaders Association (RILA)

3:45 – 4:15 p.m.

Remote Sales Tax Collection in the States

Joe Crosby and Liz Malm from Multistate Associates will provide an overview of the state activity regarding remote sales tax collection in 2016 followed by a roundtable discussion of Task Force members.

- ❖ Joe Crosby, Multistate Associates
- ❖ Liz Malm, Multistate Associates

4:15 – 5:00 p.m.

Task Force Update/Roundtable

NCSL staff will provide an update to the Task Force on general state tax trends followed by a roundtable discussion among Task Force members regarding important tax considerations and discussions that have occurred in their states since the last Task Force meeting in January.

- ❖ Senator Pam Althoff, Illinois
- ❖ Delegate Shelia Hixson, Maryland
- ❖ Representative Chris Perone, Connecticut

7:00 – 10:00 p.m.

Task Force Dinner

Sightseeing Dinner Cruise of New York City.

Atlantica Charter Cruise

Boarding: 6:30 PM | Cruising: 7:00 PM - 10:00 PM

Departing from Chelsea Piers, NY

Reception and Dinner are for Task Force Members, Sponsors, and Invited Guests Only

Saturday, June 18th

8:00 – 8:45 a.m.

Breakfast

8:45 – 9:15 a.m.

Tax Expenditure Normal Tax Base

At the last task force meeting in Salt Lake City, the task force discussed a draft document that aims to address how to define the “normal tax base” as it relates to tax expenditure reports and budgets. This roundtable session, led by Representative Jay Kaufman, will continue the discussion from January.

- ❖ Representative Jay Kaufman, Massachusetts

9:15 – 9:45 a.m.

Taxation of Digital Goods

What’s the difference between a digital good and a digital service? Are state tax definitions antiquated in this arena? If so, does it matter?

- ❖ Steve Kranz, McDermott Will & Emery

9:45 – 10:30 a.m.

Uniform Law Commission Rewrite of RUUPA

The Uniform Law Commission has been working on the rewrite of the Revise the Uniform Unclaimed Property Act (RUUPA) to address technological developments that have occurred since the last rewrite in 1995. The Task Force has heard a number of reports on the rewrite effort and this session will discuss an update on the project from representatives of the ULC and the business community.

- ❖ Diann Smith, McDermott, Will & Emery
- ❖ Pat Reynolds, Council on State Taxation
- ❖ Howard Swibel, Arnstein & Lehr LLP

10:30 – 10:50 a.m. Software and Tax Compliance in the 21st Century

Specialization and division of labor in sales tax compliance is essential if we are to maintain a sales tax system that recognizes state sovereignty and local autonomy in the 21st Century economy. Certified Service Provider (CSP) representatives will provide a presentation on how software can increase the accuracy, productivity, and timeliness of sales tax collections while also reducing the burden of sales tax compliance for businesses. The presentation will focus on rate and boundary data bases, limited powers of attorney/agent authorization, certification, and CSP contracts.

- ❖ Russ Brubaker, TaxCloud
- ❖ Matthew Walsh, SOVOS
- ❖ Pat Reynolds, Council on State Taxation

10:50 – 11:15 a.m. Reports of the Streamlined Governing Board/Business Advisory Council

Craig Johnson, Executive Director of the Streamlined Sales Tax Governing Board, Fred Nicely, Tax Counsel for the Council on State Taxation, and Charles Collins of ADP will provide a Governing Board update and will discuss the future of Streamlined given recent state and federal efforts regarding remote sales tax collection. They will also discuss proposed sanctions for Streamlined Sales Tax States that are found to be out of compliance with the agreement.

- ❖ Fred Nicely, Council on State Taxation
- ❖ Craig Johnson, Streamlined Sales Tax Governing Board
- ❖ Charles Collins, ADP

11:15 a.m. – 12:15 p.m. The Panama Papers and Tax Havens

The Panama Papers were a leak of 11.5 million tax documents that exposed the secret dealings of hundreds of thousands of people, including world leaders and celebrities, and how they use shady financial mechanisms to avoid paying taxes and hide their wealth. Columbia University Senior Fellow James Henry will lead a discussion on tax havens and what, if any, issues states should be concerned with.

- ❖ James S. Henry, Columbia University

12:15 p.m. Adjournment

1:00 p.m. Optional 9/11 Museum Tour

There will be an optional private tour of the 9/11 Museum after the task force adjourns. Anyone wishing to participate should email Jake Lestock- Jake.Lestock@ncsl.org by Friday, June 10th to confirm attendance.

D.Y.K ... That in 1909, the citizens of Ulysses, Kansas, moved their whole city (including all buildings) to evade exorbitant property taxes?



The National Conference of State Legislatures



EXECUTIVE COMMITTEE TASK FORCE ON STATE AND LOCAL TAXATION

THE NEXT MEETING
OF THE
TASK FORCE ON STATE AND LOCAL TAXATION
WILL BE HELD IN CONJUNCTION WITH THE
NCSL LEGISLATIVE SUMMIT
IN
CHICAGO, ILLINOIS
AUGUST 7-8, 2016

Task Force Website

<http://www.ncsl.org/ncsl-in-dc/task-forces/task-force-on-state-and-local-taxation.aspx>

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Task Force Membership



Co-Chair, Senator Pam Althoff, Illinois
Co-Chair, Delegate Sheila Hixson, Maryland
Co-Chair, Representative Chris Perone, Connecticut
Vice-Chair, Representative Julie Stokes, Louisiana

Representative Janet Ancel, Vermont
Councilmember Anita Bonds,
Washington D.C.
Senator Curtis Bramble, Utah
Representative Kevin Brooks, Tennessee
Assemblywoman Irene Bustamante-Adams,
Nevada
Senator Dwight Cook, North Dakota
Representative Justin Cronin, South Dakota
Senator Alberta Darling, Wisconsin
Representative Dan Flynn, Texas
Senator Wayne Harper, Utah
Representative Jason Harper, New Mexico
Senator Judson Hill, Georgia
Senator Toi Hutchinson, Illinois
Representative Jay Kaufman, Massachusetts
Senator Luke Kenley, Indiana
Representative Brian Kennedy,
Rhode Island
Representative Sylvia Luke, Hawaii
Representative John Macco, Wisconsin
Representative Norman Major,
New Hampshire
Senator Gwen Margolis, Florida
Delegate Eric Nelson, West Virginia

Representative Justin Olson, Arizona
Assemblyman Felix Ortiz, New York
Representative Joyce Peppin, Minnesota
Senator Deb Peters, South Dakota
Senator Neil Riser, Louisiana
Senator Ann Rest, Minnesota
Representative Scott Saiki, Hawaii
Representative Gary Scherer, Ohio
Representative Chris Sells, Alabama
Senator Ryan Silvey, Missouri
Senator Jim Smith, Nebraska
Representative Julie Stokes, Louisiana
Representative John Szoka, North Carolina
Representative John Wray, Texas

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