



The National Conference of State Legislatures



Executive Committee Task Force on State and Local Taxation

Hyatt Regency Resort * June 28-29, 2018 * Incline Village, Nevada

Unless otherwise noted, all meetings will be held in the Lakeside B/C.

Agenda

Thursday – June 28

12:45 – 1:00 p.m.

Welcome and Introductions

The Task Force chairs will provide an overview of the meeting followed by attendee introductions.

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

1:00 – 2:00 p.m.

Filling Transportation's Empty Tank

The transportation funding shortfall and the uncertain outlook of motor fuels taxes have been well documented and debated in recent years. While many legislatures have acted to shore up transportation funds, the long-term viability of current funding sources is in doubt. Kevin Pula of NCSL's Transportation Program and Adrian Moore, Vice President of Policy at the Reason Foundation, will discuss emerging ideas for sustainable transportation funding and the political realities that may hinder or help a move away from motor fuels taxes.

NCSL Resource: [Transportation Funding and Financing](#)

- ❖ **Adrian Moore**, Reason Foundation
- ❖ **Kevin Pula**, National Conference of State Legislatures

2:00 – 4:30 p.m.

Remote Sales Tax: Next Steps for States after *Wayfair*

On June 21, the Supreme Court ruled in *South Dakota v. Wayfair* that states can require businesses without a physical presence in the state to collect and remit sales taxes on in-state transactions. While a tremendous victory for states and Main Street USA, states have a lot of work ahead to ensure that their newfound authority is implemented correctly and fairly. Efficient, easy, and friendly tax administration is important for successful and lasting implementation of this long overdue collection authority.

NCSL Resource: [Remote Sales Tax](#)

Panel 1

- ❖ **Brian Galle**, Georgetown University Law Center

Panel 2

- ❖ **Senator Curt Bramble**, Utah, NCSL Past President (Moderator)
- ❖ **Rachelle Bernstein**, National Retail Federation
- ❖ **Scott Drenkard**, Tax Foundation
- ❖ **Joe Rinzel**, Retail Industry Leaders Association
- ❖ **Commissioner John Valentine**, Chair, Utah Tax Commission

Panel 3

- ❖ **Max Behlke**, National Conference of State Legislatures (Moderator)
- ❖ **Craig Johnson**, Streamlined Sales Tax Governing Board
- ❖ **Steve Kranz**, McDermott Will & Emery
- ❖ **Director Dan Noble**, Wyoming Department of Revenue
- ❖ **David Quam**, Nelson Mullins
- ❖ **Greg Turner**, Turner Law

4:30 – 5:30 p.m.

The Future of Gaming and Sports Betting

On May 14, 2018, the United States Supreme Court found the Professional and Amateur Sports Protection Act (PASPA) unconstitutional and violative of the 10th Amendment. States may now legalize and regulate sports betting activity – something states have not been able to do in more than 26 years. Tax, revenue and spending, law enforcement, and gaming laws will all be implicated. This session will examine gaming trends and discuss the future of state tax laws as they relate to future of sports betting.

- ❖ **Kahlil Philander, Ph.D.**, Washington State University
- ❖ **Attorney General Curtis T. Hill**, Indiana
- ❖ **Ethan Wilson**, National Conference of State Legislatures
- ❖ **Brian Cohen**, American Gaming Association
- ❖ **A.G. Burnett**, McDonald Carano

6:00 – 9:00 p.m.

Task Force Reception and Dinner

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

Friday – June 29

7:00 – 8:30 a.m.

Breakfast

LEG Lounge

8:30 – 9:00 a.m.

Business Meeting and Task Force Roundtable

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

9:00 – 10:00 a.m.

Diving Back into Federal Tax Reform

Congress may have finished its tax overhaul last year, but for state governments, the scramble continues. While each state has its own approach to taxation, all states draw upon the federal tax code to some degree. This means every state will need to analyze their own laws and see what changes will need to be made in response to the federal bill. This session will continue our discussion of federal tax reform and what/how states have already responded.

NCSL Resource: [Federal Tax Reform and the States](#)

- ❖ **Karl Frieden**, Council on State Taxation
- ❖ **Steve Kranz**, McDermott, Will and Emery
- ❖ **Liz Malm**, Multistate Associates
- ❖ **Nate Rigney**, H&R Block

Task Force on State and Local Taxation's Homepage: <http://www.ncsl.org/ncsl-in-dc/task-forces/task-force-on-state-and-local-taxation.aspx>

10:00 –11:30 a.m.

Short Term Rental Lodging Taxes: Voluntary Collection Agreements or Marketplace Collection?

Many state and local governments around the country have entered into voluntary collection agreements (VCAs) with short-term rental marketplaces to increase lodging, accommodations, and sales tax revenues. A number of policymakers have contested these agreements. In light of *South Dakota v. Wayfair* and the discussion about marketplace collection of sales tax, what's the right collection model for other tax types, such as those on short-term lodging accommodations?

- ❖ **Troy Flanagan**, American Hotel and Lodging Association
- ❖ **Senator Glenn Wakai**, Hawaii
- ❖ **Greg Astley**, Oregon Restaurant and Lodging Association

Noon

Adjournment

FUTURE TASK FORCE MEETINGS

JULY 29, 2018

LOS ANGELES, CALIFORNIA

IN CONJUNCTION WITH

NCSL'S LEGISLATIVE SUMMIT (JULY 30 – AUG. 2)

NOVEMBER 16-17, 2018

SCOTTSDALE, ARIZONA

D.Y.K.? Under the UK's Tax Avoidance Schemes Regulations 2006, it is illegal not to tell the taxman anything you don't want him to know, though you don't have to tell him anything you don't mind him knowing.

Task Force Membership

Co-Chair, Senator Pam Althoff, Illinois
Co-Chair, Representative Chris Perone, Connecticut

Representative Chris Sells, Alabama
Senator David Farnsworth, Arizona
Representative Dan Douglas, Arkansas
Representative Helene Keeley, Delaware
Representative Tracy Kraft-Tharp, Colorado
Councilmember Anita Bonds, Washington D.C.
Representative David Santiago, Florida
Representative Jay Powell, Georgia
Representative Scott Saiki, Hawaii
Representative Sylvia Luke, Hawaii
Representative Lance Clow, Idaho
Senator Toi Hutchinson, Illinois
Representative Marcus Evans Jr., Illinois
Representative Michael Zalewski, Illinois
Representative Tim Brown, Indiana
Senator Randy Feenstra, Iowa
Senator Dan Kerschen, Kansas
Representative Julie Stokes, Louisiana
Senator Brian Feldman, Maryland
Representative Jay Kaufman, Massachusetts
Representative Joyce Peppin, Minnesota
Senator Ann Rest, Minnesota
Senator Jim Smith, Nebraska
Assemblywoman Irene Bustamante-Adams, Nevada
Representative Norman Major, New Hampshire
Representative Carl Trujillo, New Mexico
Representative Jason Harper, New Mexico
Assemblyman Felix Ortiz, New York
Senator David Carlucci, New York
Representative John Szoka, North Carolina
Senator Dwight Cook, North Dakota

Representative Gary Scherer, Ohio
Representative Timothy Schaffer, Ohio
Representative John Rogers, Ohio
Senator Roger Thompson, Oklahoma
Representative Barbara Smith Warner, Oregon
Representative Brian Kennedy, Rhode Island
Representative Nathan Ballentine, South Carolina
Senator Paul Campbell Jr., South Carolina
Senator Deb Peters, South Dakota
Senator Ernie Otten, South Dakota
Representative Kevin Brooks, Tennessee
Representative Dennis Bonnen, Texas
Representative Dan Flynn, Texas
Representative Drew Springer, Texas
Senator Wayne Harper, Utah
Senator Howard Stephenson, Utah
Senator Curtis Bramble, Utah
Representative Janet Ancel, Vermont
Senator Christine Rolfes, Washington
Delegate Eric Nelson, West Virginia
Senator Alberta Darling, Wisconsin
Representative John Macco, Wisconsin

Legislative Staff

Esther Van Mourik, Colorado
Jennifer Hays, Kentucky
Mary Ann Cleary, Michigan
Katherine Schill, Minnesota
Megan Moore, Montana
Dan Schmidt, Wisconsin

NCSL Staff

Max Behlke, Washington, D.C.
Jake Lestock, Washington, D.C.