Saturday, August 5th

1:00 – 1:15 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

1:15 – 2:15 p.m.  Taxing Sugar: Sweet or Sour?
In November 2014, voters in Berkeley, Calif., approved a tax on sugary beverages. Since then, six other local jurisdictions have instituted similar taxes. Others have considered proposals in 2017 to tax beverages and most have rejected them, including West Virginia, Illinois, and Santa Fe. This session will examine this city tax and whether or not it has yielded the results sought by the governments that have adopted it.

❖ Kelly Brownell, Duke University Sanford School of Public Policy
❖ Richard Killingsworth, University of Delaware Center for Public Private Partnerships in Health

2:15 – 2:45 p.m.  Streamlined Sales Tax/Business Advisory Council Update
Craig Johnson, Executive Director of the Streamlined Sales and Use Tax Governing Board, will provide an update on Streamlined Sales Tax (SST) and what he expects the future of SST to be if, and when, Congress or the courts reverse the Quill decision. Fred Nicely of the Council on State Taxation and Charles Collins of ADP will then provide an update of the work of the Business Advisory Council (BAC), the business community’s advisory body to SST, and will also discuss issues they would like streamlined sales tax states to address.

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

D.Y.K.? Astronaut Jack Swigert, the command module pilot for Apollo 13, got the assignment at the last minute because of health concerns surrounding another astronaut. In the rush, Swigert neglected to file his taxes. According to the transcript of the moment he realized his mistake, the crew on the ground thought he was joking, but Swigert was seriously asking how to file an extension.
What Exactly is the Value Added Tax (VAT)?
The United States is one of the few countries in the world that does not have a value-added tax (VAT). A value-added tax is similar to a sales tax; in that it is levied on the business level and is designed to tax all consumption. Harley Duncan of KPMG and Joe Huddleston of Ernst and Young will provide an overview of the VAT and how it compares to the Border Adjustability Tax (BAT) that is currently being considered as part of comprehensive federal tax reform.
- Harley Duncan, KPMG
- Joe Huddleston, Ernst and Young

Work Opportunity Tax Credit
Two years ago, the Task Force held a session on the federal Work Opportunity Tax Credit (WOTC) and discussed a study that demonstrated how the credit could yield significant state savings. This session will discuss an updated study that suggests that state savings are twice what had been previously found.
- Charles Asensio, ADP
- Evan Migdail, DLA Piper

Taxation of Digital Goods
As traditionally taxable products and services are being increasingly offered digitally, state sales tax bases are slowly eroding. As a result, more state and local level governments are considering if and how to tax digital products. This session will provide an update of recent developments in the digital tax arena at the state and local levels as well as provide an outlook for what may occur at the state and federal levels the remainder of 2017.
- Deborah Bierbaum, AT&T
- Stacey Sprinkle, Verizon

Task Force Business Meeting
The Task Force will hold a business meeting where it will consider resolutions supporting the federal legislation regarding remote sales tax collection and taxation of digital goods.
- Senator Pam Althoff, Illinois
- Representative Chris Perone, Connecticut

Task Force Reception and Dinner
The Task Force reception will be from 7-7:45 p.m. followed by dinner at the Legal Sea Foods’ flagship property on the Boston Waterfront. The restaurant is a 10-minute walk from the Westin Boston Waterfront, walking northeast on D street.
- **Location:** Legal Sea Foods – Legal Harborside
  270 Northern Avenue - Liberty Wharf
  Boston, MA 02210

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

D.Y.K.? Lady Godiva was an English noblewoman who, according to a legend dating at least to the 13th century, rode naked – covered only in her long hair – through the streets of Coventry to gain a remission of the oppressive taxation that her husband imposed on his tenants.
Sunday, August 6th

8:00 – 9:00 a.m.  Breakfast

9:00 – 9:30 a.m.  Remote Sales Tax Update
In 2015, United States Supreme Court Justice Kennedy invited the states to challenge Quill, the 1992 U.S. Supreme Court ruling that requires businesses to have physical presence in a state in order to be compelled to collect and remit that state’s sales tax. However, in the 25 years since the Quill ruling, e-commerce has seen tremendous growth, which has coincided with the steady decline in sales tax revenues for states. Given the lack of action by Congress to solve this problem, states have begun enacting laws and imposing regulations to collect the sales taxes that are owed but are unable to collect. This session will provide an update on the remote sales tax collection issue at the state and federal levels and what can be expected for the remainder of 2017.

❖ Max Behlke, National Conference of State Legislatures
❖ Joe Rinzel, Retail Industry Leaders Association

9:30 – 10:00 a.m.  The Future of Colorado-Style Sales Tax Reporting Laws
In 2010, the state of Colorado enacted a law that required out-of-state sellers that have no physical presence in the state, to either 1) start collecting and remitting the applicable sales tax on purchases made by Coloradans, or to 2) report to the state Department of Revenue and to the consumer the amount of tax owed on the purchase. After years of litigation, the law became effective on July 1, 2017. Michael Mazerov, a Senior Fellow at the Center on Budget and Policy Priorities, will discuss the Colorado reporting law and whether or not other states should consider enacting similar legislation.

❖ Michael Mazerov, Center on Budget and Policy Priorities

10:00 – 11:15 a.m.  A New Tool for Electronic Commerce Tax Enforcement?
Netsweeper is an Internet content filtering company that developed a form of hybrid “AI” (Artificial Intelligence) technology to scan content, assign content to categories, and update its filter system without human intervention in real-time. Recently, the company has been in discussions with tax agencies across the world regarding how the Netsweeper application can be used for tax enforcement. In this session, Perry Roach and Lou Erdelyi of Netsweeper will discuss how they believe their patented tax enforcement and collection strategy for virtual sales and eCommerce can provide governments the tools necessary to enforce their tax laws.

❖ Perry Roach, Netsweeper Inc.
❖ Lou Erdelyi, Netsweeper Inc.

11:15 – 12:00 p.m.  Anti-Fraud Measures: Protecting Income Tax Returns
In the past, Federal and State Treasuries allowed criminals to steal billions of dollars through the annual income tax filing obligation but recent innovations by all stakeholders have made it much more difficult to defraud government taxing agencies. Learn how this public private partnership is saving your state millions of dollars every year and better protecting your constituents from identity theft.

❖ Julie Magee, Director, Tax Regulatory Affairs, Credit Karma Tax

12:00 p.m.  Adjournment
Task Force Membership
Co-Chair, Senator Pam Althoff, Illinois
Co-Chair, Delegate Sheila Hixson, Maryland
Co-Chair, Representative Chris Perone, Connecticut

Representative Chris Sells, Alabama
Representative Dan Douglas, Arkansas
Councilmember Anita Bonds, Washington D.C.
Representative David Santiago, Florida
Representative Scott Saiki, Hawaii
Representative Sylvia Luke, Hawaii
Representative Lance Clow, Idaho
Senator Toi Hutchinson, Illinois
Senator Luke Kenley, Indiana
Representative Julie Stokes, Louisiana
Senator Neil Riser, Louisiana
Representative Jay Kaufman, Massachusetts
Representative Joyce Peppin, Minnesota
Senator Ann Rest, Minnesota
Senator Ryan Silvey, Missouri
Senator Jim Smith, Nebraska
Assemblywoman Irene Bustamante-Adams, Nevada
Representative Norman Major, New Hampshire
Assemblyman Felix Ortiz, New York
Representative John Szoka, North Carolina
Senator Dwight Cook, North Dakota
Representative Gary Scherer, Ohio
Representative Timothy Schaffer, Ohio
Senator Roger Thompson, Oklahoma
Representative Brian Patrick Kennedy, Rhode Island
Representative Nathan Ballentine, South Carolina
Senator Paul Campbell Jr., South Carolina
Senator Deb Peters, South Dakota
Representative Justin Cronin, South Dakota
Representative Kevin Brooks, Tennessee
Representative Dennis Bonnen, Texas
Representative Dan Flynn, Texas
Representative Drew Springer, Texas
Representative John Wray, Texas
Senator Wayne Harper, Utah
Senator Howard Stephenson, Utah
Senator Curtis Bramble, Utah
Representative Janet Ancel, Vermont
Delegate Eric Nelson, West Virginia
Senator Alberta Darling, Wisconsin
Representative John Macco, Wisconsin

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

NCSL Staff
Max Behlke, Director, SALT Task Force
Jake Lestock, Policy Specialist

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William Pound, Executive Director