

## **SLAC Business Meeting Minutes, Charlotte, NC 10/6/ 2024**

### **Business meeting**

Roll call completed 23 members present including 1 local, quorum met.

SLAC meeting minutes- May 2024 were reviewed.

Blaine Kreikemeier made a motion to approve the minutes. Vote taken; motion approved.

### SLAC steering committee ballots

14 ballots have been received to date.

Questions raised this year regarding steering committee.

SLAC committee structure per the bylaws of agreement include the SLAC Chair and Vice Chair. A steering committee of 5 state members as well as 2 locals.

Volunteers were requested at the August meeting in Madison. No volunteers came forward, all current members agreed to continue to serve for 2025.

Questions raised related to how the ballot was put together, is it individual or a slate?

It is possible to have more people than there are positions which is encouraged. The steering committee usually reviews agendas and haven't usually reviewed SLAC items due to assignments.

Moving forward if you'd like to participate or would like to lead a workgroup, please let us know.

Member states allowed employees to lead, and businesspeople are allowed to lead, when Christie was hired, SST took that burden from the states. If want to lead let her know.

Of 14 ballots received, all voted for the entire slate. There was one exception going forward for 2025. The steering committee will be the slate that was presented for vote. Unless a different chair and vice chair then those changes would be reflected.

We will be reviewing changes to the disclosed practices and take a vote on those ready as well as taking a vote on multiple state rate. We will not be voting on the oral health definition and did not discuss the authorization codes so we will not vote on either of those.

### 8.1.c disclosed practice changes reviewed.

Changes are noted and available for review with the previous version.

Are there any additional changes/thoughts? None received.

Since taking it back to original language the only change to the matrix will be the "if yes" statements. The question should read the same as the appendix E document. Motion requested to adopt the disclosed practice, correction motion to move the amendment to SL24004A03.

Blaine Kreikemeier NE so moved, vote taken, motion approved.

Richard Dobson KY motion to approve changes SL24004A03 as amended. Vote taken; motion approved.

Taxability matrix SL24003A02 we did not discuss making any changes to the matrix for A1, A2 just putting it into the appendix E therefore, no changes for those items.

C1 changes were not reviewed, can we make the changes to the "if yes" sentence here and then vote on as amended? Determined this was correct.

Motion requested to change the amendment.

Richard Dobson KY, moved to accept the changes to the amendment. Vote approved changes.

Michael Harmon AR moved to approve SL24A00sA03c as amended, vote taken motion approved.

8.1.c will be recommended to the Governing Board for approval.

#### 8.1.g SL 24013A01

Changes were reviewed.

A vote on the amendment was requested, need a motion to approval DP 8.1.q, Richard Dobson KY so moved. Vote taken motion approved.

Motion to approve changes to the amendment SL24013A02 as amended moved by Michael Harmon AR.

Vote taken motion approved.

This will be recommended to the Governing Board for approval.

#### Taxability matrix SL24014A01

The committee needs to vote to accept amendment then vote on changes.

Reviewed necessary changes prior to vote.

Motion to adopt the amendment to DP 8.1.q consumer use tax received from Richard Dobson, KY.

Vote taken; motion approved.

Motion to adopt the changes to DP 8.1.q 2403A02 as amended made by Blaine Kreikemeier, NE.

Vote taken; motion approved.

This will be recommended to the Governing Board for approval.

#### 8.3.k SL24015A01

Reviewed changes made to iii, rearranged the wording.

Motion to adopt the amendment to 8.3.k was made by Michael Ward, TN.

Vote taken; motion approved.

Motion to approve the amended SL24015A02 was make by Blaine Kreikemeier, NB.

Vote taken; motion approved.

This will be recommended to the Governing Board for approval.

Matrix is next item that needs changes. Amendment changes currently approved, needs to be put on the matrix.

SL24015A02 this is not an actual change just rearranging language.

Motion to adopt the amendment to taxability matrix for DP 8.3.k iii requested. Motion made by Richard Dobson, KY.

Vote taken; motion approved.

Motion to approve taxability matrix as amended for 8.3.k Michael Ward, TN.

Vote taken; motion approved.

This will be moved to GB for consideration and adaption.

SL24017A01 8.1.p

Continued wordsmithing as some States do not have secretary of state office, suggestion to change language to similar agency.

Comments indicated secretary of state is a small universe otherwise it broadens it by changing language, but not all others are not dependent with getting a sales tax permit.

Determined no change required, state could add comments when responding if necessary.

In the comments section states can answer no and then add comment.

Motion to adopt DP 8.1.p., 8.2h, 8.3r was made by Blaine Kreikemeier, NE. Vote taken; motion approved.

This will be moved to GB for consideration and adaption.

Motion to adopt the taxability matrix SL24018A01 was made by Blaine Kreikemeier, NE. vote taken; motion approved.

Final document for vote SL240021.

Discussion related to taking 2 votes, one on language then one on policy, and will style of voting continue in the future.

Chair determined one vote on policy.

Motion to recommend the Governing Board recommend adopting the amendment.

Committee members did not want to make a motion to not adopt, either move to adopt or no motion.

Richard Dobson, KY made the motion to recommend approval of the amendment to the Governing Board.

Clarification sought what happens if this fails. It will still go to the Governing Board and SLAC will report the vote failed.

Roll call vote taken; motion failed.

Update from Jonathon White with MTC on the digital products project. MTC is trying to make sure there is cooperation and collaboration between the organizations. The project will develop a white paper. The outline has been started and a draft is ongoing. Our meetings are easy compared to these, just research. They are working on bundled products, SST the only game in town currently on bundled products. They are making sure nothing that needs to be addressed currently that's different including definitions. Looking for collaboration, Tim Jennrich is president and lead on project. Open invitation to all to attend MTC meetings held every 1<sup>st</sup> Thursday on the month at 11:00.

Collaboration between NCSL, MTC, and SST is currently ongoing as well.

Very important for all the organizations to work together and have a uniform message out.

Update Bryan with NCSL is working on state taxation of digital goods. They established a drafting committee; timeline is Nashville for legislators to share drafts to salt task force legislators. Paper will be reviewed during the process. This is more best practices and policy recommendations.

Motion to adjourn the business meeting made by Blaine Kreikemeier, NE. Motion approved.