



Executive Committee Task Force on State and Local Taxation

INDIANAPOLIS
AUG. 13, 2023 · JW MARRIOT

Agenda

This meeting is made possible through the generous support of NCSL Foundation Members.

Sunday, August 13, 2023

<p>7:30-9 a.m.</p> <p><i>JW Marriot Indianapolis 10 S West Street Indianapolis, IN 46204</i></p>	<p>Breakfast</p>
<p>9-9:15 a.m.</p>	<p>Welcome</p>
<p>9:15-9:45 a.m.</p>	<p>SALT Policy Papers, Primers, and Updates</p> <p>NCSL Staff seek to present the 2023 SALT policy work to NCSL’s Executive Committee on the afternoon of August 13. This discussion period allows the group to discuss the progress and anticipated advocacy and outreach of the following:</p> <ul style="list-style-type: none"> • New Remote Work White Paper. • Updated primer on State and Local Tax Considerations for Marketplace Facilitator Tax Collection Requirements. • Updated primer on Property Taxation of Communications Providers. • Updated Policy Paper on Sales Tax Exemption for Communications Network Equipment. • Updated Policy Paper on State Declared Disaster – Tax Policy to Facilitate Business Rapid Response.
<p>9:45-10:35 a.m.</p>	<p>Property Tax Relief</p> <p>While the average household spends \$2,690 on property taxes per year, the mean varies drastically between states. Annual taxes on homes priced at state median value ranges between \$646 to \$8,797 in the United States. We will hear from Habitat for Humanity of</p>

	<p>the Chesapeake, based in Maryland, who focus on helping low-income seniors and people of color remain in their homes by changing the tax system that contributes to displacing families.</p> <p><u>Panelists:</u> Al Bellenchia, Chief Executive Officer, Columbia County Habitat for Humanity in New York</p> <p>Leila Kohler-Frueh, Director of Community Engagement, Habitat for Humanity of the Chesapeake in Maryland</p> <p>Shamoiya Washington, Associate Director of State and Local Relations, Habitat for Humanity International</p> <p><u>Moderator:</u> Mandy Rafool, Director, Fiscal Affairs, NCSL</p> <p>NCSL Briefer: The Most Hated Tax- and What States Are Doing About It</p>
<p>10:35-10:45 a.m.</p>	<p>Coffee Break</p>
<p>10:45-11:35 a.m.</p>	<p>Taxation of Digital Goods and Services</p> <p>The digital world has created new products and marketplaces that include advertising, data usage, and e-commerce and now account for 3% of a consumer’s spending and this is increasing. With growing markets, states are enacting policy as well as encountering related legal challenges to new taxes. We take a snapshot of the current policy landscape and learn of the most recent developments pertaining to taxing digital goods and services.</p> <p><u>Panelists:</u> Charlie Kearns, Partner, Eversheds Sutherland</p> <p>Nancy Prosser, General Counsel, Multistate Tax Commission</p> <p><u>Moderator:</u> Senator Curtis S. Bramble, Utah</p>
<p>11:35-12:05 p.m.</p>	<p>Mini-Session: Taxpayer Receipt</p> <p>Financial transparency is a valuable and widely used practice. Many states have transparency portals and dashboards that show overall revenue and expenditures. However, the dollar amounts for most state programs are so large that they have limited value to residents. An alternative is an online taxpayer receipt that estimates a resident’s income and then shows how much that taxpayer is contributing to valuable public</p>

	<p>services. This is an excellent tool for constituent engagement that passed into law in 2023 by both Indiana and Minnesota.</p> <p><u>Speakers:</u> Chris Adams, President and CEO, Polco</p> <p>Senator Spencer Deery, Indiana</p> <p><u>Introduction:</u> Brian Wanko, Legislative Director, NCSL</p>
<p>12:05-1:35 p.m.</p>	<p>Lunch</p>
<p>1:35-2:25 p.m.</p>	<p>Caregiver Tax Policy States continue to examine ways to provide tax relief to caretakers. In June 2023, Oklahoma passed legislation that will provide a \$2,000 tax credit to cover caregiving expenses. The panel will examine Oklahoma’s path to enact that law and what other states are working towards to also support caregivers as the U.S. population age median increases and more people are providing care to family members.</p> <p><u>Panelists:</u> Senator Roger Thompson, Oklahoma</p> <p>Lauren Ryan, Government Affairs Director, AARP</p> <p>Sean Voskuhl, State Director, AARP Oklahoma</p> <p><u>Moderator:</u> Barrie Tabin Berger, Government Affairs Director, AARP</p>
<p>2:25-2:55 p.m.</p>	<p>Mini-Session: Gaming Market Evolution – Staying ahead of the Game The proliferation of online and mobile gaming has diversified the gaming market and created competition within the \$60 billion plus industry. As sports betting and other games surge, traditional gaming, such as slots and casino games, have lost market share. Government services provided by the taxation of traditional gaming are in jeopardy as the market shifts elsewhere. Learn how state governments are adapting tax policy and code as the gaming market evolves.</p> <p><u>Speakers:</u> Brin Gibson, Esq., Shareholder, Brownstein Hyatt Farber Schreck and former Chairman, Nevada Gaming Control</p>

	<p><u>Introduction:</u> Senator Dina Neal, Nevada</p> <p>NCSL Briefer: As Sports Betting Expands, It’s Easier Than Ever to Place Your Bets</p>
2:55-3:05 p.m.	Coffee Break
3:05-3:55	<p>Ticket Resale Music icon Taylor Swift’s 2023 global tour is on pace to earn a record-breaking \$1 billion in sales. Her fans, known as “Swifties,” have cast a huge spotlight on ticket resale as the singer continues her global concert tour. Fans have routinely encountered problems in purchasing tickets as they go on sale and partly blame “bots” employed by ticket resellers that crash ticket sale sites and gobble up availability – a practice largely illegal. These new market actors present tax challenges concerning collectability, transparency, and enforcement. We will examine tax policy as it pertains to ticket resale and how policy changes seeking to address an evolving resale market may impact established, legal and tax compliant resellers.</p> <p><u>Panelists:</u> Sean Auyash, Manager, Government Relations, StubHub</p> <p>Joseph Bishop-Henchman, Executive Vice President, National Taxpayers Union</p> <p><u>Moderator:</u> Senator Dina Neal, Nevada</p>
3:55-5:00 p.m.	<p>Roundtable Policy Discussion and Closing SALT Co-chairs will lead a policy discussion with a look forward to emerging issues and for key policies that the Task Force can tackle in 2024. NCSL encourages legislators and foundation sponsors to bring forward topics to discuss and brainstorm potential policy.</p>
<p>7:00-9:00 p.m.</p> <p><i>Rye Bar Indianapolis Marriott Downtown 350 W Maryland Street Indianapolis, IN 46225</i></p>	<p>Reception with Heavy Hors D'oeuvres Please join SALT co-chairs and NCSL staff for a reception at the Rye Bar for tax-themed cocktails and heavy appetizers.</p>