

Multistate Tax Commission Advisory Committee.
Meeting, 8 am, December 4, 2018, in Room WW-17 on the Garden Level in the
Capitol Building.

- I. Welcome and introductions – Commissioner Roberts
- II. GILTI – Global Intangible Low Tax Income IRS 951A & FIDII- Foreign-derived intangible income
IRC 250. Bruce Fort, Attorney with Multistate Tax Commission (MTC)
- III. The Business Community View– Nikki Dobay, Attorney with Council on State Taxation (COST)
- IV. Wayfair v South Dakota – Phil Skinner
 - a. Sample draft of Idaho legislation
 - b. Thresholds
 - c. Definitions
- V. Marketplace facilitator
 - a. Sample legislation
- VI. Other business
- VII. Conclude no later than 12 pm