

STATE OF NEW HAMPSHIRE

Honorarium or Expense Reimbursement Report (RSA 15-B)



Type or Print all Information Clearly:

Name: NORMAN L. MAJOR Work Phone No. 603 382-5420

Work Address: 12 KINGSTON RD. PLAISTOW, NH 03865

Office/Appointment/Employment held: REPRESENTATIVE

List the full name, post office address, occupation, and principal place of business, if any, of the source of any reportable honorarium or expense reimbursement.

Source of Honorarium or Expense Reimbursement:

Name of source: CHRISTOPHER COLEMAN

Post Office Address: 444 NORTH CAPITOL STREET N.W. WASHINGTON, DC 20001

Occupation:

Principal Place of Business:

If source is a Corporation or other Entity:

Name of Corporation or Entity: NATIONAL CONFERENCE OF STATE LEGISLATURES

Name of Corporate/Entity Representative: CHRISTOPHER COLEMAN

Work Address of Representative: 444 NORTH CAPITOL ST. WASHINGTON, DC. 20001

Food and/or beverages consumed pursuant to RSA 15-B:6, II with value over \$25.00 [X]

Value of Honorarium: 1066.00 Date Received: 11/30/2009 If exact value is unknown, provide an estimate of the value of the gift or honorarium and identify the value as an estimate. [] Exact [X] Estimate

Value of Expense Reimbursement: 1,066.00 Date Received: 11/30/2009 A copy of the agenda or an equivalent document must be attached to this filing. [] Exact [] Estimate

Briefly describe the service or event this Honorarium or Expense Reimbursement relates to:

TASK FORCE MEETING OF NCSL'S STATE & LOCAL TAXATION OF COMMUNICATIONS COMMITTEE

"I have read RSA 15-B and hereby swear or affirm that the foregoing information is true and complete to the best of my knowledge and belief."

Signature of Filer: Norman L. Major

Date Filed: 12/1/2009

9/07 RSA 15-B:9 Penalty. Any person who knowingly fails to comply with the provisions of this chapter or knowingly files a false report shall be guilty of a misdemeanor.

Return to: Secretary of State's Office, State House Room 204, Concord, NH 03301

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NCSL TASK FORCE MEETING
 PALM BEACH, FLORIDA
 NOVEMBER 20-21, 2009

DATE	DESCRIPTION	AMOUNT
19-Nov	Breakfast (p/o 11.06)	6.84
	Dinner (1/2 of 45.61)	22.81
	Manual Valet Parking	25.00
20-Nov	Breakfast (1/2 of 44.82)	22.41
	Manual Valet Parking	25.00
21-Nov	National Car Rental-3 days	155.33
	Parking at Air Terminal	51.00
	Gas	10.31
	Lunch (Palm Beach)	6.16
	Lunch (Charlotte)	6.54
Nov 19-21	Air Fare (1/2 of 460.80)	230.40
	Luggage (1/2 of 80.00)	40.00
		601.80

VALUE OF HOTEL ROOM → 466.00
 ≈ 1,066.00



**EXECUTIVE COMMITTEE TASK FORCE ON STATE AND LOCAL
TAXATION OF COMMUNICATIONS AND ELECTRONIC COMMERCE**

**TASK FORCE MEETING
NOVEMBER 20-21, 2009**

**RITZ-CARLTON HOTEL
PALM BEACH, FLORIDA
AGENDA**

Friday, November 20, 2009

**1:00 pm – 2:00 pm
Ocean 2**

Buffet Lunch

**2:00 pm – 2:15 pm
Salon 1**

Welcome

- Rep. Christopher Rants, Iowa, Co-Chair

2:15 pm - 4:00pm

Streamlined Sales Tax Governing Board – Status Report

- Scott Peterson, Executive Director, Governing Board
- Del. John Doyle, West Virginia, President, Governing Board

Report of the Business Advisory Council

- Steve Kranz, Sutherland
- Deborah Bierbaum, AT&T
- Fred Nicely, COST

- Report on Oklahoma City Governing Board Meeting
- Compensation for Sellers
- Small Business Exception
- Governance
- State Compliance
- Third Party Review & Certification

Main Street Fairness Act

- Neal Osten, NCSL
- Maureen Riehl, National Retail Federation

4:00 pm – 5:00 pm

Mobile Workforce State Income Tax Fairness & Simplification Act

Americans live in a mobile society and more Americans than ever travel for work. Most business travelers are unaware that their business in other states even for a day could trigger personal income tax liabilities in states in which they are not residents. Some state tax departments have become aggressive in tracking business travel for purposes of assessing income taxes. This has led to complaints from both the employers and the employees. Federal legislation has been introduced that would set a 30-day threshold for individuals to earn income in another jurisdiction without having to file incomes taxes in that state. At the Task Force meeting in Philadelphia, the Task Force agreed to monitor the developments of the Federation of Tax Administrators and the Multistate Tax Commission in developing model state legislation to address the issue. We will hear from the stakeholders as to the progress of state efforts and the federal legislation.

- Joseph Crosby, Council on State Taxation.
- James Eads, Federation of Tax Administrators
- Jeffrey Hyde, Senior Tax Counsel, GE Capital Corporation

Task Force Reception and Dinner

The bus will leave the Ritz-Carlton at 6:15 pm and return at 9:30 pm. Directions will be provided for those wishing to drive.

6:45 pm – 7:30 pm

Reception

7:30 pm – 9:30 pm

**Dinner
Ruth's Chris Steak House – West Palm Beach
651 Okeechobee Blvd.
West Palm Beach**

Saturday, November 21, 2008

**8:00 am – 9:00 am
Salon 1**

Continental Breakfast

8:30 am – 9:15 am

Federal Legislation – 111th Congress – First Session

- **Federal VOIP Sourcing Legislation**
- **State Video Tax Fairness Act of 2009**
- **The Cell Tax Fairness Act of 2009** *174 support House*
- **Business Activity Tax Simplification Act of 2009**

9:15 am – 10:00 am

Affiliate Nexus Standard vs. Streamlined Sales Tax

In 2008, the New York State Legislature enacted a provision in the state budget to require the collection of sales taxes on out of state purchases made through sellers that have a business relationship with a third party in the state. This could be an out of state seller contracting with a New York ad agency or other business. This year Rhode Island and North Carolina have enacted similar legislation. Amazon.com and Overstock.com have challenged the constitutionality of the New York statute and while a lower court has upheld the statute, it is being appealed to New York's high court. Many, including this Task Force have raised concerns about the impact of this effort as undermining state efforts to comply with the Streamlined Sales and Use Tax Agreement. It is likely that additional states wishing to close revenue gaps may consider affiliate nexus in next year's legislative session. How should the Task Force address this concern over the next year?

- Hon. Steven Rauschenberger, Rauschenberger Partners, LLP
- Rebecca Madigan, Executive Director,
Performance Marketing Alliance,

10:00 am – 11:45 am

Taxation of Digital Products

If you thought that the administration and collection of sales taxes on tangible personal property is complex and confusing, the taxation of digital downloads could have states and industry even more perplexed. The Streamlined Sales and Use Tax Agreement provides a definition of digital products and some of states that have complied to the Agreement have used the definitions to tax digital products, North Dakota used the definition to exempt digital products. However, there still seems to be controversy over how states are taxing and collecting sales taxes on digital

products. Is there a need for a national framework in which states would be able to tax digital products? This session will provide an overview of the issues in applying state and local sales taxes to digital products.

- Steve Kranz, Sutherland
- Annabelle Canning, Verizon
- Rep. Ross Hunter, Washington

11:45 am – 12:00 Noon **New Business**

Adjournment

Mark Your Calendars - Next Task Force Meeting:

Friday, January 29, 2010
8:30 am – 4:00 pm

Westin Savannah Harbor Hotel
Savannah, Georgia

**The Task Force meeting will be held in conjunction with the
NCSL Executive Committee Meeting, January 29-30, 2010.**

Information will be sent out in early December.