



TACIR

The Tennessee Advisory Commission
on Intergovernmental Relations



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MEMORANDUM

TO: Commission Members

FROM: Cliff Lippard
Executive Director

DATE: 12 December 2018

SUBJECT: House Bill 971/Senate Bill 1075 (Local Revenue and Services)—Panel

At its September 2018 meeting, the full Commission agreed with a recommendation from a working group of its local members that the Commission's study of revenue and services of local governments in Tennessee should initially focus on internet streamlined sales tax issues. The Commission also agreed that a representative from the Department of Revenue be included in a discussion panel at today's meeting to answer questions and provide updates on the status of the state's response to the US Supreme Court's *Wayfair* decision.

The Commission will hear from a panel of experts who are knowledgeable on issues related to internet sales tax. The panel includes

- David Gerregano, Commissioner, Department of Revenue;
- Donald Bruce, Professor, University of Tennessee, Department of Economics and Boyd Center for Business and Economic Research; and
- Scott Peterson, Director of Governmental Affairs and Vice President of Tax Policy, Avalara, and former Executive Director, Streamlined Sales Tax Governing Board.