

Speaker 1 ([00:01](#)):

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Nancy Prosser ([00:16](#)):

And that's an important thing to keep in mind. The word we say is promote uniformity, we don't mandate uniformity.

Nikki Dobay ([00:30](#)):

Hello and welcome to GeTin' SALTy, a state and local tax policy podcast hosted by Greenberg Traurig. My name is Nikki Dobay, shareholder in the Sacramento, California and Portland Oregon offices. I am very pleased today to be joined by Nancy Prosser, the General Counsel of the Multistate Tax Commission. Nancy has been a longtime friend who I met working with the MTC, and she is here today to give us a primer on the MTC. Nancy, thank you so much for being here.

Nancy Prosser ([01:05](#)):

It's great to be here, Nikki. Thanks for the invitation to share some more information with the world about the Multistate Tax Commission.

Nikki Dobay ([01:11](#)):

And what I'm really excited about, because I've been talking with you and Helen, Helen has been on podcasts with me before, and we're going to be doing a little series on the MTC. We'll talk about what's coming up next in this series. So very excited about being able to, in this podcast, really talk about the history, the mission and just provide some of the basics about the MTC. And then later on, we'll talk about what these other MTC podcasts will be on. So I think there's a great opportunity for folks that have maybe been living under a rock and don't know what you all do to learn about that. And I think from my perspective, which is really important, is to get involved and be part of the conversation. So anything you want to add before we just kind of jump in to what the MTC is all about?

Nancy Prosser ([02:06](#)):

No, I think I'm ready. Let's go.

Nikki Dobay ([02:08](#)):

All right. All right. So we're going to start off with a little history about the MTC and your mission. So catch us up. How did the Multistate Tax Commission come about?

Nancy Prosser ([02:20](#)):

Well, thanks again for letting me be here and talk about this. I do presentations on a regular basis and when I do that, I always assume people, somebody in the audience may have heard of the MTC but doesn't really understand what it is, or as you said, may not have heard of us at all. So always happy to give some background. So with respect to the state departments of revenue across the country, there are three different organizations that they may belong to in some way, shape or form. There's the Federation of Tax Administrators, which is essentially a trade association that all the states belong to. And then you have the Streamlined Sales Tax Agreement, those states focus on sales and use tax

matters. And then you've got the Multistate Tax Commission. And the Streamlined is really like a nonprofit association, the way they are organized.

[\(03:19\)](#):

But the Multistate Tax Commission, one of the things that makes us unique is that we are an actual interstate governmental entity. And I know at times I have either seen in the press or been introduced as being with a quasi-governmental entity, but truly, we are government. And the reason that is is because we were established based on something called the Multistate Tax Compact, which currently, 16 states have adopted into their state laws.

Nikki Dobay [\(03:57\)](#):

So it's the compact that actually kind of sprung the Commission to life as a governmental agency?

Nancy Prosser [\(04:05\)](#):

Exactly. And the reason the compact was established relates back to that 1959 court case from the United States Supreme Court that in turn created public law 86-272, which if you work in the state and local tax world, you may be familiar with that federal law, which established a certain nexus parameters for income tax. But when that Northwestern States Portland Cement case came out in 1959, it caused quite a brouhaha in the business community that it would be certain activities that businesses were engaging in the state could require them to pay income tax. The business community turned to Congress and said, "Please do something to stop this." And Congress, at that time, acted very quickly to put in place what was supposed to be this temporary law, again, public law 86-272. At the same time, Congress asked that there be a study, the famous Willis Commission, which looked at potentially putting in place even further preemption over state and local tax authority. And the states decided we need to act and do something.

[\(05:29\)](#):

The Federation of tax Administrators was already a functioning entity, but the state started talking and said we need to demonstrate to Congress and the business community that we can work together to bring about greater uniformity and tackle some of the issues that the business community is concerned about in terms of double taxation and how is income going to be apportioned and these types of issues. And so the idea of coming up with this compact that the states would join, and together by doing that pledge, we're going to work on issues of multi-state business related tax issues. And so that's why. And then in 1967, seven states, which was the requisite number, had adopted the compact into their state laws and thus created the Multistate Tax Commission. So that's a little bit about the history of why we exist.

Nikki Dobay [\(06:35\)](#):

And that's super helpful context because we're many years beyond that and we kind of work with the current process and system, and we'll talk about that in a minute, but it's always good to go back and understand why did the states come together in this manner. And for me, I love doing these podcasts because I always learn something and I didn't really realize the FTA was kind of integral in the creation of the MTC. So that's an interesting piece of this. And then before we move on to kind of current structure and how the commission works, what is the mission of the MTC? Because I think that's very important and when I'm working with you all, one of my guiding principles about anytime I'm going to come to any group of the MTC or anybody at the MTC, how does what I want to do fold in with you all's mission?

Nancy Prosser [\(07:31\)](#):

Sure. So first let me just read from the compact itself, there are the four purposes of why the compact was established. So first, facilitate proper determination of state and local tax liability of multi-state taxpayers, including the equitable apportionment of tax bases and settlement of apportionment disputes. Secondly, promote uniformity or compatibility in significant components of tax systems. Third, facilitate taxpayer convenience and compliance in the filing of tax returns and in other phases of tax administration. And then fourth, avoid duplicative taxation. So with that backdrop, the current mission statement is threefold as a way to kind of combine those elements.

[\(08:18\)](#):

First is to promote uniformity. And that's an important thing to keep in mind. The word we say is promote uniformity, we don't mandate uniformity. We can talk a little bit more about that because I know that's one of the aspects about our organization compared to say those of you maybe familiar with the Streamlined states. If you're a part of the Streamlined Agreement and they do something, you are mandated to do that in your state laws. MTC, we don't mandate, but we promote uniformity. And we do that through a really robust uniformity process, which is governed by a committee and development of model regulation statutes and other guidance. So secondly, part of our mission is to assist taxpayers with compliance with existing tax laws. And we can talk more about some of our program areas, but we have a multi-state audit program and our National Nexus Program, and through the uniformity process we're trying to help taxpayers comply. And then the third part of our mission statement as currently exists is to advocate for state and local sovereignty over their tax policy [inaudible 00:09:30].

[\(09:30\)](#):

So when I talk about this, there sometimes is that tension, arguably. If you stop and think, "Well, you promote uniformity, but you also advocate for state and local sovereignty." And so as I said, that's why we don't mandate it is because even though the compact and the mission recognizes there's great value and we need to strive for uniformity where we can find it, at the same time, there's this respect that each state has its own views of policy and what's appropriate for the state tax system. And so we very much respect that the states are able to do what they think they need to do in terms of adopting any particular tax policy or tax practice.

Nikki Dobay [\(10:15\)](#):

That's all really helpful information and I don't think I've ever heard kind of the three of those mission pieces. So thank you for that. And also, thank you for kind of threading the needle of the first and third because I do think although one might say, "Well, how do you do those things?" I think you've answered the question, which is the goal is always to get to some level of uniformity that will help ease the burdens of taxpayer compliance. But as we've seen, I think with Streamlined, one of their challenges has been this mandate and which has really kept a lot of states out of those conversations. And I often, from the perspective I come from where I work with both legislative bodies and taxing agencies, I now understand that more often than not the resistance to just jumping on a specific bandwagon or saying we're going to do everything that the MTC does, comes from the legislators or from some other kind of philosophy of that state. So the administrators who are your participants, there's only so much they can do to achieve actual uniformity.

[\(11:33\)](#):

But I would like to focus on the second one for a minute because, and I think we're friends, so I can say this to you, I don't know that taxpayers would say that you're assisting all the time. But I am going to remember that because I think there are definitely ways that the MTC can become a resource for more taxpayers. And I think we've recently had some conversations at the ABA and even recently on the

sourcing work group call about kind of MTC mediation. And so I think there are ways to start maybe being a little more creative and thinking differently about how can we help, from the business taxpayer community, how can we work with the MTC to facilitate in situations where we see two states really wanting a piece of what we think of as the same piece of pie. So I think that that's a great thing to just know that is in the universe and the business community should be thinking about.

Nancy Prosser ([12:41](#)):

And if I could add one other thing that I think is also important about our work at the MTC is because we are a governmental entity, we have a very robust public participation policy. And that reflects the commitment we have and the practice that we follow, that we do our work in the sunshine. So we have requirements to give the public notice that we are going to meet so that they can hear what we're talking about, whether it's developing a new model, regulation or statute of some sort or talking about a particular area of taxation that we're focused on. We really find it's important to us to have not only the voices of the tax administrators in the room and at the table, but we very much welcome and encourage anybody from the public, whether it's a practitioner like yourself, Nikki, or taxpayers themselves that want to come forward. At times, we've had association representatives, other people in the state and local tax world, like representatives from the council on state taxation.

([13:49](#)):

When you're talking about tax issues, there are a lot of stakeholders, there are a lot of perspectives, they don't always align. But one of the things I'm really proud of and I really enjoy about my work at the MTC is that our lane, as I think about it overall, is not to promote that one thing or another should be taxable or not be taxable, but if that's the choice that a legislature makes, we want to try and bring forth a model or guidance of some sort that might help people adopt whatever that tax approach is that's going to be workable for taxpayers and the tax administrators. Because as you've mentioned already, this world we live in has a lot of uncertainties, a lot of gray area, and I believe, whether you're on the tax administrator side or the taxpayer side, we all want, as I say frequently now, greater certainty and clarity and less risk and disputes. So that's another part of, I think, a theme that goes through this mission statement and the purpose for the MTC existing and part of what drives our work.

Nikki Dobay ([15:01](#)):

Yeah. I would say from my perspective, and by and large the clients that I work with, one goal is they just want to know what the rules or the answer is. And maybe we aren't always going to agree on what the answer should be, but at least if we can have a general understanding and work together on getting to what the language says, and we've got to go off and dispute different things later, but I can't say enough about the publicness of your process and how much I appreciate that. I first started participating with the MTC when I joined COST in 2015. I learned so much at every meeting. You get so much perspective from the different state participants that are on every call. And I have one of your meetings on my calendar, the only reason I don't join is if I'm on a plane. Because even if it's something that I'm, I am not directly working on or following for a particular client, you will always learn something and there's just things that later you'll be like, "Wait, they talked about that on this call."

([16:18](#)):

And so I just can't really encourage people enough to just join and listen. And you learn so much about state and local tax. If you're a new person, it's like just listen to the conversation, they're going to start saying words over and over again and in a year you'll understand what they mean, but just start somewhere. So I think that process is really great. And I think this is a great segue into how the commission really works. And so from my perspective, this is how I understand it, and then you can kind

of correct me, but you all work through your various programs. So there's the uniformity program, which Helen heads up and is a very robust committee and very active and then there's the Audit Committee and the Nexus Committees, and then you all do your training. And then we haven't even gotten to the advocacy piece. But to kind of demystify that. We see a lot in public, but are there things we're not seeing and is there different structures or organizations in the background?

Nancy Prosser ([17:26](#)):

Well, I think you pretty much nailed it as far as the main areas of our current focus. So yeah, just again going back to the mission statement. Item number one, promote uniformity. And so again, the official members of the commission are the heads of the departments of revenue, and then we have staff from the different departments that participate based on their state's program choices. The Uniformity Committee though is one where no state pays any specific dues or fees to participate. Any state can be involved in whatever they want with the uniformity process, but it is a committee. We have a chair and a vice chair that are, Laurie McElhatton is currently the chair of that committee who's from the California FTB. We have in-person meetings, you've noted those already, three times a year where the committees come together, again, it's very public process, to meet, discuss their business, discuss what's going on, get guidance and direction to decide how they're going to operate. And again, the Uniformity Committee tends to focus on developing model rules, statutes, other guidance, study types of tax issues.

([18:51](#)):

Then we have the Audit Committee. So these states pay a program fee to participate. And actually half of our, just less than 50 staff at the MTC are auditors. And so there's approximately 20 or so states that participate either in the multi-state income and franchise audit program piece or sales and use tax or both, they can choose. But our auditors audit on behalf of those states that want to participate in any particular audit. And there's a process that's followed. Again, it's as public as it can be, but obviously we can't reveal who the taxpayers are that we're auditing, but you can find on our website the process that's followed where the states nominate certain taxpayers and then things happen to select which ones will actually be audited.

([19:46](#)):

And then the states choose whether or not they want to participate in that audit. But the idea behind it is that we at the MTC can send in our audit team of one or a couple of auditors and they can collect all the information they need for say, let's hypothetically over 20 states that also want to audit that taxpayer and we audit for each state's law. So I think that's another one of those sometimes urban myths that may be out there is that it's like there's all the state law and then there's MTC law, but there's not. And it's always one of those things I find really amazing about our audit staff is that they have to know all those state laws to appropriately do the audit and determine if there's any basis for adjustment. And then if that's the case, we hand the work papers back to the states and then the states decide will they make any assessment, how they will handle that. So that's our audit program.

([20:42](#)):

The National Nexus program is one where it's both an opportunity for the states to learn about what's going on in the Nexus world or on the Nexus aspect of the state and local tax world. But we have a national VDA program, so sometimes taxpayer may realize they've got exposure in multiple states, and rather than trying to work with each individual state, they can come forward to the MTC on an anonymous basis. There's no fee to participate in our program to the taxpayer and the states pay the fees to run the program so that taxpayer can just come to us as a one-stop shop and then use our program to work with the different states to work out the agreements. So right now, I think it's 39 states that participate. So it's a large number of states that do that.

[\(21:32\)](#):

And then the fourth kind of program area is our legal support. I am one of eight attorneys. And that is another thing that sets us apart from say the FTA or the Streamlined states organizations. There's a group of attorneys and I sometimes say being a MTC attorney is like being an attorney in a boutique law firm that serves the states because those are our clients, if you will, whether the attorneys are in a department of revenue or an attorney general's office handling litigation. If you think back, if you're an attorney, maybe you had a state and local tax course maybe along the way, but none of us went to law school and really had a focus in state and local tax. So where do you learn this craft?

[\(22:23\)](#):

So we as MTC attorneys help provide training to the department of revenue attorneys or the AG attorneys to help them better understand these complex issues that relate to multi-state income franchise sales and use tax issues and try and support them. And then we also have a history of filing amicus briefs in cases. And there's a process that we follow, we don't just file on our own, but instead, states have to ask for our assistance and then we evaluate whether or not it's appropriate. So we do get those requests and so we will file amicus briefs either in state or federal court when it's appropriate. So yeah, those are kind of the major areas where the states get support from us for their work.

Nikki Dobay [\(23:10\)](#):

One area that the MTC doesn't seem to get involved is on the legislative side. And is there a historic reason for that or is it that's just never been a path that the MTC has followed? It's always been just a burning question in my mind, I'll say.

Nancy Prosser [\(23:31\)](#):

Well, if you think back, our compact does not give the commission any authority to engage in legislation or lobbying of any kind, nor do our bylaws. And that's just not a lane where we really operate. I do know as staff, occasionally we get requests to testify and you will see that on occasion. If it would provide assistance and again, make sense. I think over the history of the commission, there may be sometimes when there's been federal bills pending, you might see a letter from the MTC saying this is good or bad, but that's about as far as we get. But we do monitor legislation, that's one of the services we try to provide for our members. We monitor state legislation as best we can. That covers again, the areas of the work of the commission really focusing on that multi-state income franchise sales and use tax.

[\(24:25\)](#):

And so we do, at this time of year especially, as obviously legislative sessions are getting more active, we try and monitor across the country those topics that will be of interest and let them know what's going on. But we do occasionally get requests from departments of revenue to review legislation if they're developing it themselves or something has been sent to them that's been filed to help them think through are there any issues in terms of administration or constitutionality that we can see. So we're around the edges of legislation a little bit, but no. Unlike COST, which formally can, for example, go and lobby actively for or against a bill, you're not going to see that with MTC.

Nikki Dobay [\(25:09\)](#):

Okay. Okay, that's helpful. Well, Nancy, we've covered a lot of ground and so we are going to wrap up. I want to just a couple minutes talk about the website and how taxpayers or people from the business community or non-state side can get more involved.

Nancy Prosser ([25:30](#)):

Well, as you said, you mentioned our website and that probably, trying to start with anything, that is what we consider the place for any information about whether it's our uniformity projects or again, you can find things for the audit program, our audit manuals and again, how the selection process works. You can find the jumping off point for our National Nexus Program. Actually, our top spot on the website, where we get the most hits, is our multi-jurisdictional sales and use tax exemption form, which is another thing I haven't obviously mentioned yet, which I guess I had forgotten until I just was thinking about the website and our most popular spot. But this is another service to taxpayers, if you will, that the states came together many years ago and said, "Hey, to make it easier for these multi-state transactions, why don't we have this multi-state, multi-jurisdictional exemption form so that for the states that have agreed to accept it's going to make things easier for taxpayers." So that's another example of what you can find.

([26:43](#)):

And then it's also a repository of our history. I mentioned our amicus briefs. So in fact, we have a project going on right now. We don't have all of our amicus briefs scanned in on the website, but that is a project we're doing now to get that to happen. If you have an interest, you hear anything about our Uniformity projects and you're like, "What's going on with that?" We've got all the meeting information, when we are going to meet as well as past meetings. You can find notes and presentations and PowerPoint slides and that sort of thing. So if you're working on a multi-state issue and you think it might have something to do with the MTC, go and know around the website.

([27:31](#)):

I know on occasion we've had inquiries from practitioners who are dealing with a tax issue that they think relates to one of our models. They've asked us for background information that we might have that's not on the website. We go dig around, see what we can do to help people. Because again, at the end of the day, we're government. And so for us, as much information we can put on the website to help people understand who we are, why we're here and what we're doing, we want people to be able to find that information. So does that help answer your question?

Nikki Dobay ([28:06](#)):

That does. And I'll tell you, I'm probably on the website five to 10 times a week just for various things. One, it's just there's a ton of information, but again, I've been working with you all for a while and it's like, "Oh, I remember we talked about this at this meeting in 2017, and where was the meeting?" Yes, and you can go on the website and go back to every uniformity meeting and see presentations and who said what often. And so it's very helpful.

Nancy Prosser ([28:38](#)):

Right, that's exactly right. And sometimes it's a really great place if you're looking for people that know something about what you're trying to research, you can find, as you said, those people that had a voice and were speaking to something, and that can be very helpful. Definitely.

Nikki Dobay ([28:54](#)):

So before we get to the fun part, how should folks that haven't engaged, where's the jumping off point?

Nancy Prosser ([29:02](#)):



Well, I don't know that there's any single one place. Just if nothing else, if you're just trying to find somebody to help you with something and you can't tell from the website, just send an email to the general email address and we will get you to the right people. But otherwise, right now with our big uniformity projects, we have typically monthly work group meetings, you can just hang in the background. That's another thing about, because we're government, you don't have to identify yourself, we don't care, you can sit quietly in the background. I know I've also said we appreciate it can be difficult at times that a particular taxpayer or maybe association, somebody has something they want to share with us that they think we should know, but they don't want to come forward or for various reasons they can't come forward and identify themselves. So I know one thing I've said many times is that's okay.

[\(30:00\)](#):

Find somebody like you, Nikki, that knows us, that comes. If it's helpful information to a project or something we should know about, emerging trends or something like that, it doesn't matter that we don't know who it comes from. If it comes to us through somebody like you, Nikki. And I know, just as you said, Nikki, you're a regular person attending our meetings, but also you've just asked at times, "Could I have some time to address the Uniformity Committee?" We've had, I know people that have asked, "Can I address the Audit Committee about something or the Nexus Committee about something?" And I would just say don't be shy about asking for that time because we know there are issues out there and the states may not be aware of it or it can be a more powerful statement when you've got a room of 20, 30 state tax administrator type sitting there for them all to hear at one time, "Look, this is a real problem area."

[\(31:03\)](#):

A great example of that, that I know is something near to your heart, Nikki, is when you came to the MTC and you said, "We need to get a power of attorney form that can be adopted across the states." And so not only MTC but also FTA engaged, but we were glad to give you basically a platform before the states to come and make your case to say, "This is a problem and if we could make any progress on this, it would really be a help for taxpayers." And there were definitely states that listened, that worked with you and made that happen.

Nikki Dobay [\(31:43\)](#):

It's still happening.

Nancy Prosser [\(31:44\)](#):

I know it sounds really easy, just come into the den of the lion and sit there in a room full of tax administrators and tell us what you want and what you need. Easy for me to say, but I can appreciate that's both a daunting place. But as you can tell people, Nikki, we don't bite.

Nikki Dobay [\(32:03\)](#):

No, no, I've never been bitten at an MTC meeting.

Nancy Prosser [\(32:04\)](#):

[inaudible 00:32:06].

Nikki Dobay [\(32:06\)](#):



I can definitely, I will back you up on that, Nancy. And yeah, I think you're right there isn't any one jumping off point. You can just start dialing in and listening. I think going to the meetings is you are passionate about this area, it's a great place to meet other practitioners, taxpayer representatives as well as the state folks. And although we accomplish a lot, there also is social time to just get to know people and you make a lot of great connections. So I think anywhere you jump in is good. And yes, I think it's a great place that if taxpayers have something that they would like a broad group of states to hear about, this is definitely the place to start a conversation. And it can be scary, but no, no one's ever bitten me. And also, it's just sometimes letting folks know that this is a problem and having that percolate and think about it.

Nancy Prosser ([33:11](#)):

Exactly. Because as we all know in this field, there are great ideas or there are needs that need to be met, but sometimes it just takes some time to let enough people hear that and explain things and then you can see some change or some progress. Definitely.

Nikki Dobay ([33:30](#)):

Well, Nancy, thank you so much for this. This has been a wonderful conversation. We are going to have a couple more podcasts on MTC projects. We're going to be talking to Holly Coon about the audit program, so really looking forward to that. Nancy, I think you and Jonathan are going to join us or join me again for a discussion about the digital products work group. And then Helen, of course, will be here to talk about one of her favorite things, partnerships and the partnership project. And as we were talking, I might also reach out to Richard to see if he would join for a discussion on the Nexus Committee.

Nancy Prosser ([34:07](#)):

I think you should do that because I know not only the Nexus Committee, but our VDA program.

Nikki Dobay ([34:13](#)):

Yeah.

Nancy Prosser ([34:13](#)):

Because again, as I have been out and about speaking, there are times when people will say things or they think they know something about our program and I've been with Richard and he was like, "No, that's not really how it works." Again, there too, I think sometimes people have some misconceptions or they think that they've been told something and it's maybe not quite right. So there's opportunities there. But yes, Richard Cram, our National Nexus Director. And I'll also just say for clarity's sake, Helen, when you say Helen, you mean Helen Hecht, who's our uniformity council. And yes, her passion and her focus is all of our uniformity work and she does a great job as well as the others on the MTC legal team that help staff all those projects. So yeah, that'll be a great conversation about our partnership project.

Nikki Dobay ([34:57](#)):

All right. So the surprise non-tax question, you're bringing a twist to this.

Nancy Prosser ([35:03](#)):

Yes, I am.

Nikki Dobay ([35:04](#)):

So lay it on me.

Nancy Prosser ([35:06](#)):

I know you do this and I was prepared that you would ask me something that had nothing to do with tax, but I just decided I'm going to ask you a question.

Nikki Dobay ([35:14](#)):

And I love this.

Nancy Prosser ([35:16](#)):

Yeah. So last week, I think it was, we were both in San Francisco for the ABA Tax Section meeting. You had to leave to head home, but some of us who were flying out later did a little outing to the wine country. And so we were on our little bus going to the wine countries trying to get to know each other. So somebody threw out this question and I thought it was a great question and I think it's a great question for you because I know you enjoy a nice cocktail or a drink, a glass of wine at times, as do I. So this is the question, Nikki. If you were a wine or some sort of spirit, what would it be and why?

Nikki Dobay ([36:01](#)):

Oh, this is such a good question. I wish my dog wasn't whining in the background. Oh, oof.

Nancy Prosser ([36:08](#)):

Well, here, while, you're thinking of your answer-

Nikki Dobay ([36:08](#)):

Yes, yes.

Nancy Prosser ([36:11](#)):

I will give you, I will tell you because I got to thinking about mine, so I'll tell you mine. This was my answer to the group. I said I would be an oaky Chardonnay because it's transparent but with some depth.

Nikki Dobay ([36:26](#)):

Oh, wow. This is a hard one to follow. Well, I'd be something really fun. And wine, even though I like to drink wine, wine might be a little-

Nancy Prosser ([36:37](#)):

It can be a spirit. You can be something else on that.

Nikki Dobay ([36:38](#)):

Yeah. Wine's a little serious.

Nancy Prosser ([36:38](#)):

If you don't want to go with the wine, you can choose something else.

Nikki Dobay ([36:42](#)):

Yeah. I think for wine, I'd probably be a rosé because that's just a little lighter, more fun and easy to drink in the summer. But then as a spirit, I really gravitate towards margarita for some reason. It's a little salty.

Nancy Prosser ([36:58](#)):

It's a little salty.

Nikki Dobay ([37:01](#)):

I know, I know. Oh, this is such a great question. I want to keep thinking about it, but that's what my answer is going to be now, I may have a different one.

Nancy Prosser ([37:10](#)):

But I love the margarita because it's a little bit salty. I must say, I was trying to think, there's not any kind of, you don't describe wines as salty. But a margarita with that rim of salt, that sounds like a perfect fit for you maybe, Nikki.

Nikki Dobay ([37:25](#)):

All right. And after a few, you're really fun. Unless you're one of those people that doesn't deal well with tequila. But I'm okay there.

Nancy Prosser ([37:30](#)):

And that's the other thing, we always want to tell people if you're new to the state and local tax world, we are not boring at all. Right?

Nikki Dobay ([37:38](#)):

We are not boring.

Nancy Prosser ([37:38](#)):

We have fun.

Nikki Dobay ([37:38](#)):

We have fun.

Nancy Prosser ([37:45](#)):

We are serious about our work as we are at the MTC, but we do like to have fun as well. So don't think we're just a bunch of boring tax nerds. We are tax nerds, but we are not boring at all.

Nikki Dobay ([37:54](#)):

I think we are the most fun group. Maybe I'm going to oversell it for people, but we're really fun and we do fun things. Well, Nancy, thank you so much for joining me. This has been a pleasure and looking forward to having you and Jonathan back. And thank you to the listeners for joining us as well. Information about Nancy and I will be in the show notes. If you have any questions or comments, please

leave those in the show notes as well. And I look forward to being with you again soon on the next GeTin' SALTy.