

**Communications Sales and Use Tax Study  
Pursuant to 2015 House Joint Resolution 635**

**Meeting of Interested Parties  
June 9, 2015**

**AGENDA**

Introductions

Work Plan

Legislative Requirements for the Study

- Evaluate overall performance of the Communications Sales and Use Tax
- Determine if competing communications services are taxed on an equal basis
- Identify any communications services receiving a competitive advantage
- Determine if the tax is structured to apply to new methods of communications

Issues to Study

- Communications Sales and Use Tax Revenues
- Exemptions
- Future Products/New Business Models
- Other Issues?

Open Discussion

Next Steps