

Exhibit I

Agendas and Minutes from Committee Meetings



DEPARTMENT OF
REVENUE
STATE OF MISSISSIPPI

OFFICE OF THE COMMISSIONER

April 27, 2022

Beth Hanson
Chief Executive Officer
Mississippi Association of Realtors

Derek Easley
President and CEO
Business and Industry Political Education Committee

John McKay
President and CEO
Mississippi Manufacturer's Association

Gordon Fellows
President and CEO
Mississippi Bankers Association

Taxation of Remote and internet-based Computer Software Products and Services Study
Committee

Dear Committee Members:

As you are aware, Senate Bill 2831 establishes the Taxation of Remote and internet-based Computer Software Products and Services Study Committee. This committee is tasked with examining the taxation of such products and services and making a report to the Legislature on its recommendations for any changes to their taxation by October 1, 2022.

The Department of Revenue would like to convene our first meeting on Thursday, May 19th at 1:30 pm. We will hold the meeting here at our offices located at 500 Clinton Center Dr., Clinton, MS. This meeting will be an opportunity for us to discuss our goals, elect officers and discuss the rules for transacting business and record keeping.

I look forward to seeing each of you and beginning this project.

Sincerely,

Chris Graham
Commissioner of Revenue

**AGENDA FOR MEETING OF THE TAXATION OF REMOTE
AND INTERNET-BASED COMPUTER SOFTWARE PRODUCTS
AND SERVICES STUDY COMMITTEE**

**May 19, 2022
1:30 PM**

**Mississippi Department of Revenue
500 Clinton Center Drive
Clinton, Mississippi**

AGENDA

- I. CALL TO ORDER**
- II. DISCUSSION OF OPEN MEETINGS AND PUBLIC RECORDS ACTS**
- III. ITEMS OF BUSINESS**
 - A. ELECTION OF OFFICERS**
 - B. ADOPTION OF BYLAWS**
 - C. DETERMINATION OF MEETING TIME, PLACE, AND PROCEDURE**
 - D. OTHER BUSINESS**
- IV. ADJOURNMENT**

**TAXATION OF REMOTE AND
INTERNET BASED COMPUTER
SOFTWARE PRODUCTS AND
SERVICES STUDY COMMITTEE**

Open Meetings & Public Records Acts

1

OPEN MEETINGS ACT

Sections 25-41-1 through 25-41-17,
Miss. Code of 1972

2

**OPEN MEETINGS ACT
The Basics**

- Public meetings must be open to public.
- Executive session must follow specific procedure and only for 12 reasons.
- Notice of meeting must be given, and minutes must be kept.
- Social gatherings are not "meetings" unless official business is discussed.
- Act never *requires* executive session.

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OPEN MEETINGS ACT
Definitions

- "Public body" is any board, commission, authority, council, department agency, bureau or other entity or committee thereof of the state, political subdivision or municipality.
- "Meeting" is any gathering of a quorum of the public body, whether in person or by phone, to discuss a matter under the authority of the public body.

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Case No. M-10-001
Mason vs. Aberdeen Bd. of Ald.

- A chance or impromptu gathering of board members is not necessarily a "meeting."
- A public board should be available for social functions with charities, industries and businesses, at which no action is taken and their only function is to listen, without being subjected to the Act. Therefore, a function attended by a public board, whether informal or impromptu, is a meeting within the meaning of the Act only when there is to occur "deliberative stages of the decision-making process that lead to formation and determination of public policy." Hinds County Board of Supervisors v. Common Cause of Mississippi, 551 So.2d 107, 123 (Miss.1989).

5

Case No. M-17-012
Neely vs. Yazoo County CVB

- Email exchange among a quorum of a board about a matter under their authority can violate the Open Meetings Act.
- Board members should avoid using email to communicate with each other about board business.
- A quorum of a board can deliberate board business ONLY in a properly noticed public meeting.

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OPEN MEETINGS ACT
Executive Session Reasons

- (a) personnel matters
- (b) litigation
- (c) security
- (d) investigations
- (e) The Legislature may enter executive session for any reason.
- (f) cases of extraordinary emergency
- (g) prospective purchase, sale or leasing of lands
- (h) school board discussions about individual student's problems
- (i) preparation of professional licensing exams
- (j) location, relocation or expansion of a business
- (k) budget matter which may lead to termination of employee
- (l), (m) (n) certain PERS board investments and hospital matters

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OPEN MEETINGS ACT
Executive Session Procedure

- The meeting must begin as an Open Meeting.
- A member must make a motion in an Open Meeting for the meeting to be closed to determine whether or not the Board should declare an executive session. The vote on this motion is taken in Open Meeting.
- The Board must then state in Open Meeting the reason for going into executive session, and this reason and total vote thereon must thereafter be recorded on the minutes of the meeting.
- The vote to go into executive session is applicable only to that particular meeting on that particular day.

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OPEN MEETINGS ACT
Notice

- Times and places of regular meetings should be set in minutes at first regular meeting.
- Notice of meeting must be posted at least 24 hours before meeting on DFA website

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OPEN MEETINGS ACT

Minutes

- Minutes must be kept for all meetings, whether in open or executive session.
- Minutes must be "recorded" within 30 days after meeting.
- Minutes must be available for public inspection, even in draft form before approved.
- Minutes must show (1) members present and absent; (2) date, time, and place of meeting; (3) accurate recording of any final actions taken; (4) record, by individual member, of all votes taken; and (5) any other information requested by the public body.

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Case No. M-12-012

Rody vs. Pearl River Co. Bd. Of Sup.

- The minutes of a public body may, but are not required to, reflect discussions occurring in open session when no action was taken.
- Minutes are not transcripts. The purpose of the minutes is to record what actions were taken at the meeting, not to record everything that was discussed.

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OPEN MEETINGS ACT

Public Participation

- Any public body may make and enforce reasonable rules and regulations for the conduct of persons attending its meetings.

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Case No. M-10-004
Cockrell vs. Canton Bd. of Ald.

- Public body may not ban cameras or other recording devices from an open meeting.
- Public body may make and enforce reasonable rules for conduct of persons attending meetings.

Case No. M-10-007
Townes vs. Leflore Co. Sch. Bd.

- Public body is encouraged but **not required** to allow members of the public to speak at meetings.

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OPEN MEETINGS ACT
Telephonic Meetings

- All members can participate by phone.
- They can be in different locations, so long as one location is open to the public.
- Equipment (speaker phone) must be located in place where board normally meets and allow members of board and public to hear deliberations.
- Votes must be clearly audible or visible to members of the board and public.

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OPEN MEETINGS
Enforcement

- Complaint is filed with Ethics Commission. Complaint is sent to public body, which can respond. Commission may dismiss complaint, make preliminary finding or hold a hearing.
- Commission may order public body to comply with law.
- **Commission may impose \$500 fine for first offense, \$1,000 for subsequent offense.**
- Commission can mediate disputes.
- Either party may appeal *de novo* or enforce Commission order in local chancery court.

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PUBLIC RECORDS ACT

Sections 25-61-1 through 25-61-19,
Miss. Code of 1972

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PUBLIC RECORDS ACT

The Basics

- All documents and other records, including electronic records, related to government business are public records.
- Everyone has the right to inspect or copy.
- Government can recoup actual cost of retrieving and/or copying public records.
- Many records are exempted.
- If record contains exempt material, government may have to redact and copy.

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PUBLIC RECORDS ACT

Definitions

- "Public body" is any board, commission, authority, council, department agency, bureau or other entity or committee thereof of the state, political subdivision or municipality.
- "Public Record" is any books, records, paper, accounts, letters, maps, photograph, films, cards, tapes, recording or reproduction thereof, any other documentary materials, regardless of physical form or characteristics, having been used, being in use, or prepared, possessed or retained for use in the conduct, transaction or performance of any business, transaction, work, duty or function of any public body.

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PUBLIC RECORDS ACT

Request

- A person who requests public records must request an identifiable record or class of records before a public body can comply with the request.
- An "identifiable record" is one that staff of the public body can reasonably locate.
- An "identifiable record" is not a request for "information" in general and it is not a list of questions for a public body to answer.

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PUBLIC RECORDS ACT

Response and Costs

- Public body must respond to public records request within 1 working day, if no policy is in place.
- Public body may adopt a policy allowing additional days to respond.
- Denial of request must be in writing.
- Public body may require prepayment of reasonably calculated actual costs of searching, reviewing, redacting, duplicating and mailing public records.

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PUBLIC RECORDS ACT

Some Statutory Exemptions

- Attorney work product and attorney-client privilege.
- Trade secrets, proprietary commercial and financial information.

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PUBLIC RECORDS ACT

Trade Secrets, Proprietary Commercial & Financial Information

- Public records furnished by third parties which contain trade secrets or confidential commercial or financial information are exempt from disclosure.
- Public body must give notice to third party which has 20 days to seek protective order.
- If protective order is not obtained by third party, then public body must produce.

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PUBLIC RECORDS ACT

Enforcement

- Complaint is filed with the Ethics Commission. Complaint is sent to public body, which can respond. Commission may dismiss complaint, make preliminary finding or hold a hearing.
- Commission can order production of records.
- **Commission may impose \$100 fine.**
- Commission can mediate disputes.
- Either party may appeal *de novo* or enforce Commission order in local chancery court.

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BYLAWS FOR THE TAXATION OF REMOTE AND INTERNET-BASED COMPUTER SOFTWARE PRODUCTS AND SERVICES STUDY COMMITTEE

ARTICLE 1

Name

The name of this committee is the Taxation of Remote and Internet Based Computer Software Study Committee (hereinafter referred to as “Committee”), which was created and established by the Mississippi Legislature pursuant to Senate Bill 2831 from the 2022 legislative session, effective on March 28, 2022.

ARTICLE 2

Purpose

The purpose and mission of the Committee is to examine and develop recommendations regarding the taxation of remote and internet-based computer software products and services under the Mississippi Sales Tax Law and the Mississippi Use Tax Law.

ARTICLE 3

Membership

The Committee shall be composed of the following members:

- (a) The Commissioner of the Mississippi Department of Revenue, or his/her designee;
 - (b) The Chief Executive Officer of the Mississippi Association of Realtors, or his/her designee;
 - (c) The Executive Director of the Business and Industry Political Education Committee (BIPEC), or his/her designee;
 - (d) The President of the Mississippi Manufacturers Association, or his/her designee;
- and
- (e) the President of the Mississippi Bankers Association, or his/her designee.

ARTICLE 4

Organization

- (a) The officers of the Committee shall be a Chairman, Vice-Chairman and any other

officers determined to be necessary. Officers shall be elected at the first meeting of the Committee and shall serve until the dissolution of the Committee. Members may not hold more than one office at a time. Any officer may be removed with or without cause by a vote of the majority of the entire membership of the Committee. Vacancies in the offices of chair and vice chair shall be filled by vote as quickly as possible at a regular meeting of the Committee, which should be no later than the next regular meeting of the Committee after the vacancy occurs.

(b) The Chairman shall preside at all meetings, render reports, and designate a specific member or members to perform Committee functions and distribute agenda as appropriate prior to regular meetings.

(c) The Vice Chairman shall perform the duties of the Chairman in his/her absence and assist the Chairman as requested at other times.

ARTICLE 5

Meetings

(a) Regular. The Committee shall hold regular meetings in accordance with a regular schedule at a time and place designated by the Committee. Once scheduled, a regular meeting may be canceled or postponed to a day and time certain by the Chairman or by a majority vote of the Committee. If a regular meeting is postponed, the meeting held upon the postponement date shall be deemed to be a regular meeting.

(b) Quorum. A majority of the members of the Committee shall constitute a quorum. In the adoption of rules, resolutions and reports, and in the election of a Chairman, Vice Chairman, and any other officers determined to be necessary, an affirmative vote of a majority of the members present shall be required.

(c) Agendas. The Chairman shall determine the agenda for each regular meeting, however, any Committee member may place an item on the agenda of a meeting by oral or written request to the Chairman at least five days before the meeting. Any member of the Committee with the approval of a majority of the Committee, may place an item on the agenda at any time prior to the adjournment of the meeting, if the item becomes necessary to address during the course of a meeting. Items requiring action by the Committee which are not part of the agenda (or properly added to the agenda by the Committee prior to adjournment of a meeting) shall not be considered or acted upon by the Committee.

ARTICLE 6

Duties

(a) The Committee shall, at a minimum, study and report to the Legislature not later than October 1, 2022, the Committee's findings regarding the taxation of remote and internet-based computer software products and services under the Mississippi Sales Tax Law and the

Mississippi Use Tax Law and the Committee's recommendations for which of such products and services should be taxable and the manner in which the products and services should be taxed.

(b) The Committee shall provide any provisions of current Mississippi law that will need to be amended to adopt the Committee's recommendations.

ARTICLE 7

Staff Support

(a) The Mississippi Department of Revenue shall provide the staff and other support necessary for the Committee to perform its duties.

(b) Any department, division, board, bureau, committee, institution or agency of the state, or any political subdivision thereof, shall, at the request of the Chairman of the Committee, provide the facilities, assistance, information, and data needed to enable the Committee to carry out its duties.

ARTICLE 8

Open Meetings and Public Records

(a) Open Meetings. All meetings of the Committee shall be open to the public and conform to the requirements of the Mississippi Open Meetings Act (Miss. Code Ann. § 25-41-3, et seq.). If there is any conflict between these Bylaws and the Mississippi Open Meetings Act, the Mississippi Open Meetings Act shall govern.

(b) Public Records. Records of the Committee shall be subject to the Mississippi Public Records Act of 1983 (Miss. Code Ann. § 25-61-1, et seq.). If there is any conflict between these Bylaws and the Mississippi Public Records Act of 1983, the Mississippi Public Records Act of 1983 shall govern.

(i) Any person who wishes to inspect or obtain a copy of any public record in the possession of the Committee must make a written request to the Legal Division of the Mississippi Department of Revenue.

(ii) Upon receipt of the request, the Committee shall notify the requesting party of the cost or the time and place of access to the public record. The requesting party must then forward payment for the costs of producing the records. Every reasonable effort will be made to respond to the request within seven (7) working days from the receipt of the request if the fee to produce such records has been paid. If the Committee is unable to produce a public record by the seventh (7th) working day from the date the request was received, the Committee will contact the requesting party with an explanation of the delay and a notice that the record will be produced within fourteen (14) working days from the receipt of the request. By mutual agreement of the parties the

records may be supplied after fourteen (14) working days.

(iii) If the Committee denies the requesting party access to any record, the requesting party will be notified in writing of the basis of the denial within seven (7) working days from the receipt of the request.

ARTICLE 9
Amendments

These Bylaws may only be amended upon approval by a majority vote of the Committee.

ARTICLE 10
Dissolution

Upon the submission of the Committee's report to the Legislature, the Committee shall be dissolved.

ARTICLE 11
Effective Date

These Bylaws shall become effective upon adoption by the Committee and shall remain in effect unless and until amended by the Committee or until the dissolution of the Committee.

**AGENDA FOR MEETING OF THE TAXATION OF REMOTE
AND INTERNET-BASED COMPUTER SOFTWARE PRODUCTS
AND SERVICES STUDY COMMITTEE**

**June 29, 2022
1:30 PM**

**BIPEC Offices
825 North President Street
Jackson, Mississippi**

AGENDA

- I. CALL TO ORDER**
- II. APPROVAL OF MINUTES FROM MAY 19, 2022**
- III. APPROVE AMENDED BYLAWS FROM MAY 19 MEETING**
- IV. DISCUSSION: PRELIMINARY LIST OF ISSUES TO ADDRESS IN TAXATION OF SOFTWARE AND RELATED SERVICES – JOHN FLTECHER, JONES WALKER, LLP**
- V. OVERVIEW OF THE TAXABILITY OF SOFTWARE-AS-A-SERVICE (SAAS) BY STATE**
- VI. NEXT STEPS**
- VII. OTHER BUSINESS/JULY MEETING**
- IV. ADJOURNMENT**

**MINUTES OF THE MEETING OF THE TAXATION OF REMOTE AND INTERNET
BASED COMPUTER SOFTWARE PRODUCTS AND SERVICES STUDY
COMMITTEE ON MAY 19, 2022 AT 1:30 PM AT THE MISSISSIPPI DEPARTMENT
OF REVENUE, 500 CLINTON CENTER DRIVE, CLINTON, MISSISSIPPI.**

Members present at the meeting were Derek Easley, Business & Industry Political Education Committee (“BIPEC”); Commissioner Chris Graham, Mississippi Department of Revenue (“MDOR”); Beth Hansen, Mississippi Association of Realtors (“MRA”); John McKay, Mississippi Manufacturers Association (“MMA”); and Eric Bennett, Mississippi Bankers Association (“MBA”).

Attendees at the meeting were Meg Bartlett, MDOR; Jan Craig, MDOR; Kelly Wright, MMA, John Stringer, MDOR, Mark Leggett, Mississippi Poultry Association; and John Fletcher, Jones Walker, LLP.

Commissioner Graham confirmed a quorum of the Committee and called the meeting to order. Commissioner Graham announced that the first item on the agenda was for the MDOR to provide materials relating to the applicability of the Open Meetings Act and Public Records Act. The MDOR provided these materials to the members of the Committee and briefly discussed the requirements of both acts.

Commissioner Graham announced that the first item of business on the agenda was to elect a chairman and vice chairman and opened the floor for discussion. Mr. McKay made a motion to elect Mr. Easley as Chairman and Commissioner Graham as Vice Chairman. Ms. Hanson seconded the motion and, there being no objections, the motion was approved, and Mr. Easley was elected as Chairman and Commission Graham as Vice Chairman of the Commission.

Mr. Easley announced that the next item of business was to approve Bylaws and opened the floor for discussion. Commissioner Graham read through the proposed Bylaws. Ms. Hanson made a motion to adopt the Bylaws. Mr. McKay seconded the motion and, there being no objections, the motion was approved, and the Bylaws were adopted.


Mr. Easley announced that the next item of business was to determine future meeting, times and locations and opened the floor for discussion. The Committee discussed scheduling meetings once per month and rotating the meeting locations between the offices of BIPEC, MDOR, MRA, MMA, and MBA. Mr. Easley stated that he would determine a mutually agreeable date for the next meeting which would be held at BIPEC.

Mr. Easley announced that the next item of business was to discuss the applicability of Roberts Rules of Order to the Committee’s meetings and opened the floor for discussion. The Committee discussed utilizing Roberts Rules of Order in a relaxed format.

Mr. Easley announced that the next item of business was to discuss proxy voting provisions and opened the floor for discussion. The Committee discussed amending the Bylaws at the next meeting to include a provision for proxy voting.

Mr. Easley announced that the next item of business was to discuss the next meeting's agenda and opened the floor for discussion. Mr. Fletcher discussed identifying a list of subject transactions and determining those with which the Committee agreed were taxable and those with which the Committee was not in agreement were taxable. Mr. Easley discussed compiling a list of stakeholders' concerns with respect to any law change recommended by the Committee.

There being no further items of business to discuss, Mr. Easley made a motion to adjourn the meeting. Mr. McCay seconded the motion and, there being no objections, the motion was approved and the meeting was adjourned.

A handwritten signature in cursive script, appearing to read "W. Easley".

CHAIRMAN

AMENDED BYLAWS FOR THE TAXATION OF REMOTE AND INTERNET-BASED COMPUTER SOFTWARE PRODUCTS AND SERVICES STUDY COMMITTEE

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(b) Quorum. A majority of the members of the Committee shall constitute a quorum. In the adoption of rules, resolutions and reports, and in the election of a Chairman, Vice Chairman, and any other officers determined to be necessary, an affirmative vote of a majority of the members present or represented by proxy shall be required.

(c) Proxy. A member who is unable to attend a Committee meeting may vote by written proxy given to any other member of the Committee who is in attendance at the meeting in question. However, a vote by proxy will not be counted toward the number of members needed to be present to constitute a quorum for the transaction of business.

(c) Agendas. The Chairman shall determine the agenda for each regular meeting, however, any Committee member may place an item on the agenda of a meeting by oral or written request to the Chairman at least five days before the meeting. Any member of the Committee with the approval of a majority of the Committee, may place an item on the agenda at any time prior to the adjournment of the meeting, if the item becomes necessary to address during the course of a meeting. Items requiring action by the Committee which are not part of the agenda (or properly added to the agenda by the Committee prior to adjournment of a meeting) shall not be considered or acted upon by the Committee.

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(iii) If the Committee denies the requesting party access to any record, the requesting party will be notified in writing of the basis of the denial within seven (7) working days from the receipt of the request.

ARTICLE 9 Amendments

These Bylaws may only be amended upon approval by a majority vote of the Committee.

ARTICLE 10 Dissolution

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ARTICLE 11 Effective Date

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**AGENDA FOR MEETING OF THE TAXATION OF REMOTE
AND INTERNET-BASED COMPUTER SOFTWARE PRODUCTS
AND SERVICES STUDY COMMITTEE**

**August 4, 2022
10:00 AM**

**Mississippi REALTORS Office
4274 Lakeland Drive, Flowood**

AGENDA

- I. CALL TO ORDER**
- II. APPROVAL OF MINUTES FROM JUNE 29, 2022**
- III. REVIEW & DISCUSS SURVEY COMMENTS**
- IV. PRELIMINARY DISCUSSION ON POSITIONS**
- V. NEXT STEPS BY COMMITTEE MEMBERS TO
FORMALLY SUBMIT POSITIONS**
- VI. REVIEW REVISED SUGGESTED TIMELINE**
- VII. OTHER BUSINESS/NEXT MEETING**
- IV. ADJOURNMENT**