

Multistate Tax Commission



Resolution of the Multistate Tax Commission Adopting the Model Direct Payment Permit Regulation

WHEREAS, the Executive Committee of the Multistate Tax Commission directed that a public hearing be held concerning the proposed Model Direct Payment Permit Regulation developed by the State-Industry Task Force on EDI Audit and Legal issues; and

WHEREAS, a public hearing was held on said proposal on July 16, 1999, in Washington, D.C., during which public comments were received; and

WHEREAS, pursuant to Art. VII of the Multistate Tax Compact, the Hearing Officers, René Blocker and Harley Duncan, issued an Initial Report dated January 2000 and subsequently issued a Final Report dated June 2000 recommending that the Commission consider adoption of the Model Direct Payment permit Regulation not as a uniformity recommendation but as an informational appendix only; and

WHEREAS, the Hearing Officers also recommended that an Explanation and Commentary accompany the Model Direct Payment Permit Regulation not as a uniformity recommendation but as an informational appendix only; and

WHEREAS, pursuant to the authorization of the Executive Committee, the survey of the affected Member States required by Bylaw 7 of the Multistate Tax Commission Bylaws has been conducted; and

WHEREAS, the Multistate Tax Commission finds that tax administrators and taxpayers alike would benefit from greater interstate uniformity, clarity and fairness by the adoption of a model provision for the administration of direct pay permits; and

WHEREAS, the Multistate Tax Commission finds that the Model Direct Payment Permit Regulation represents a conceptually sound and administrable proposal; now, therefore, be it

RESOLVED, that the Model Direct Payment Permit Regulation, attached as Exhibit A to the Final Report of the Hearing Officers dated June 2000, is hereby adopted as a uniformity recommendation of the Multistate Tax Commission; and be it further

RESOLVED, that an Explanation and Commentary to the Model Direct Payment Permit Regulation accompany the publication of the model regulation not as a uniformity recommendation but as an informational appendix only.

Adopted this 28th day of July 2000, by the Multistate Tax Commission

Dan R. Bucks, Executive Director