



**Resolution Adopting Amendments to the Multistate Tax Commission's
Model General Allocation and Apportionment Regulations**

WHEREAS, pursuant to the Multistate Tax Compact (Compact), Article VII, the Multistate Tax Commission (Commission) has tasked the Uniformity Committee with developing uniform regulations and model laws; and

WHEREAS, at its July 31, 2014 meeting, the Commission's Executive Committee directed the Uniformity Committee to draft regulations to implement the Commission's recommended changes to provisions of UDITPA contained in Compact, Article IV; and

WHEREAS, at the December 11, 2015 meeting of the Executive Committee, the Uniformity Committee submitted proposed draft amendments to the Commission's Model General Allocation and Apportionment Regulations (the Amendments); and

WHEREAS, at the January 29, 2016 meeting of the Executive Committee, the Committee directed that public hearing be held pursuant to Bylaw 7; and

WHEREAS, on March 9, 2016, the public hearing was held pursuant to Bylaw 7; and

WHEREAS, at the May 12, 2016 meeting of the Executive Committee, the hearing officer presented his report and the Committee referred certain issues back to the Uniformity Committee; and

WHEREAS, at the July 28, 2016 meeting of the Executive Committee, the Uniformity Committee reported on the issues referred and the Executive Committee approved certain changes to the Amendments, asked the Uniformity Committee to draft a clarification, and requested Commission staff to survey the states about the possible insertion of a mediation provision; and

WHEREAS, at the October 4, 2016 meeting of the Executive Committee, the Uniformity Committee and Commission staff reported on the requested clarification and on the mediation provision; and the Executive Committee approved the Amendments, as revised, for a Bylaw 7 survey of the Compact member states; and

WHEREAS, on October 26, 2016, a Bylaw 7 survey was conducted and a majority of the affected members have responded that they would consider adopting the Amendments; now, therefore, be it:

RESOLVED, that the Commission hereby adopts the Amendments to the commission's Model General Allocation and Apportionment Regulations as submitted, attached.