



Charter of the Multistate Tax Commission Litigation Committee

January 2017

[Draft]

Introduction:

The Multistate Tax Commission's (Commission's) Litigation Committee was formed in the 1970's under authority of Article VI.2. of the Multistate Tax Compact. This Charter formalizes the Litigation Committee's composition and participation, responsibilities, governance and funding, and general activities.

Article I. Composition and Participation.

Litigation Committee members (Committee members) are attorneys who are employed by or who represent state revenue departments (state tax attorneys). Membership in the Litigation Committee is not limited to state tax attorneys actively involved in tax litigation. A state may have multiple Committee members who participate in meetings; however, in any matter requiring a vote, each state will be entitled to only one vote. States which are Compact, Sovereignty, or Associate Members of the Commission may designate voting members of the Committee. Committee members who participate in Roundtable Discussions or in any session in which confidential taxpayer information is expected to be discussed must be authorized by their state to disclose and receive such information.

Article II. Responsibilities.

The Litigation Committee is responsible for overseeing, coordinating, and sponsoring Commission activities to foster development of and cooperation between state tax attorneys on matters relevant to state tax jurisprudence and administration within the Commission's authority. The Committee also supports the Commission by providing advice on legal and tax matters when requested. To carry out these responsibilities, the Litigation Committee holds regular in-person meetings and other meetings by teleconference as necessary. The meetings are open to the public except where a closed session is permitted under the Commission's Bylaws and Public Participation Policy.

Article III. Governance and Funding.

The Litigation Committee may elect, or the Commission's executive committee may appoint, Committee members to serve as Committee chair and vice chair. The Committee chair and vice chair shall assist Commission staff in planning and carrying out the activities

and functions of the Litigation Committee and may also appoint Committee members to assist or serve in such other functions as necessary to carry out the responsibilities or activities of the Committee. The Committee may sponsor Informational and Training Sessions for no fee or on a cost-reimbursement basis as authorized by the Commission's executive committee.

Article III. General Activities.

A. Informational and Training Sessions.

The Committee sponsors and provides Informational and Training Sessions (training sessions) for state tax attorneys. These training sessions may be held concurrently with the Committee's regular in-person meetings or may be held at other times, in-person or by phone. These training sessions are generally limited to state tax attorneys, but other representatives of Commission member states may be invited or allowed to attend. Training sessions include in-depth seminars on substantive state and federal tax matters, administrative law, trial and appellate litigation, ethics and professionalism, tax compliance, current litigation affecting multiple states, and other aspects of state tax jurisprudence and administration.

B. Roundtable Discussions.

The Litigation Committee may provide for or coordinate Roundtable Discussions for state tax attorneys, whether separately, or concurrently with its meetings or with training sessions, to discuss issues in pending tax cases and for the purpose of sharing expertise and advice. Roundtable Discussions may involve confidential taxpayer information or information protected by attorney-client or work-product privilege. Roundtable Discussions are therefore conducted pursuant to an established exchange procedure, which will involve a means to reasonably verify that attendance is properly limited to state tax attorneys who represent that they are authorized by their respective state's law and policy to disclose and receive confidential taxpayer information and to otherwise participate in such discussions.

C. Other Activities.

The Litigation Committee may direct Commission staff to provide information to state tax attorneys on important tax developments, including upcoming meetings, training sessions and continuing legal education opportunities, Roundtable Discussions, Commission activities such as recently-filed briefs, requests for amicus support, general requests for advice or information (such as other states' policies and laws), and similar matters. States may be asked to designate the personnel within their agencies who should receive such communications. The Litigation Committee may also engage in any other activities as necessary to support state tax attorneys including, but not limited to, establishing networks of state tax attorneys who consult on particular issues.

D. Bylaws and amendments.

The Committee may adopt bylaws consistent with this charter to guide the performance of its duties and responsibilities and may, with the approval of the executive committee, amend this charter.

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