



Strategic Planning Committee Report of August and November 2019 Meetings

The Multistate Tax Commission began its strategic planning process in May 2011. During 2011-2012, the Commission developed its statements of Mission, Values, Vision, and Goals, which were updated in 2019.

MISSION STATEMENT:

The Multistate Tax Commission is an intergovernmental state tax agency consisting of compact member states and other states that participate in and support the Commission's activities. Its mission is to:

- Promote uniform and consistent tax policy and administration among the states
- Assist taxpayers in achieving compliance with existing tax laws
- Advocate for state and local sovereignty in the development of tax policy

VISION

The MTC is recognized as:

- The preeminent organization for tax policy development (as achieved through Uniformity and Nexus Committee projects)
- A respected authority for its knowledge of, educational programs on, and discussion of tax policy and administration (as achieved through MTC training programs and Uniformity, Nexus, Litigation, and Audit Committee projects)
- The leading resource for ensuring equitable tax compliance by taxpayers and equitable tax administration by taxing jurisdictions (as achieved through Uniformity, Nexus, Litigation, and Audit Committee projects, plus the MTC multistate voluntary disclosure and alternative dispute resolution programs)

The Committee met on August 6, 2019, in Boise, Idaho. Proposed updates to the Commission's mission, vision, values, and goals were approved by the committee and referred to the Executive Committee for further action. An oral presentation was made regarding information on performance measures and data for the Engagement Goal Project. An update was provided on the status of committee leadership for the 2019-2020 year.

Information was presented on a project to update the Commission's bylaws. The project is intended to update the bylaws to better encourage participation and engagement of sovereignty members. A question was asked if the proposal would result in essentially giving sovereignty members veto power. The proposal was not designed to provide veto authority but intends to provide cumulative voting requirements. Another question posed was about the procedure for bylaw amendments, and it was noted that the procedure is contained within Bylaw 12. Further discussion on this project will take place and a teleconference meeting in the fall of 2019 may be scheduled.

The committee next met on November 6, 2019, in San Antonio, Texas. The purpose for the proposed bylaw amendments which had been presented to the committee at its previous meeting were discussed. Since that meeting, no additional comments had been submitted regarding the proposed amendments. A question was asked concerning what changes had been made to the proposal based upon comments received at the committee's last meeting. In response, it was noted that the word "combined" was added in proposed amended Bylaw 5(c)(2). An answer to a question that had been raised at the committee's last meeting concerning the origin of the phrase "type of taxes to which the compact applies" that is used in proposed amended Bylaw 5(f) and proposed amended Bylaw 13(b)2 was provided. That phrase is from Article VI.1.(a) of the Multistate Tax Compact. By voice vote the committee adopted the package of proposed bylaw amendments and recommend them to the Executive Committee.

The committee continues to be committed to integrate strategic planning tools and practices into the operations of the Commission. The MTC permanent staff continues to integrate strategic planning into the daily work of the Commission. The committee continues to evaluate the Commission's progress with strategic planning. These discussions will continue and the committee will report to the Executive Committee on progress and future direction.