



Charter for the MTC Uniformity Committee

Adopted November 7, 2018

I. Statement of Purpose and Desired Results

The Multistate Tax Commission works to promote uniformity or compatibility in state tax systems consistent with its goals of facilitating the proper determination of tax liability for multistate taxpayers, fostering taxpayer convenience and compliance, and avoiding duplicative taxation. (See the Multistate Tax Compact, Art. I.)

Commission's Uniformity Committee serves to help the Commission accomplish these goals by:

1. Identifying areas in need of greater simplicity, fairness, and consistency;
2. Encouraging greater voluntary compliance through taxpayer education and enhanced tax enforcement; and
3. Fostering communication among state tax administrators, taxpayers, and tax practitioners.

II. General Description of Committee Activities

The committee's work in developing uniformity proposals focuses on:

1. Methods for apportioning or attributing multistate income to states in a way that reasonably reflects where it is earned and achieves full accountability.
2. Methods for uniformly sourcing interstate transactions so as to minimize or eliminate potential for multiple taxation.
3. Methods for easing compliance burdens of multistate taxpayers.
4. Methods for ensuring fair and even-handed enforcement of taxes.
5. Uniform forms and reporting processes.

III. Uniformity Committee Meeting Procedures

The Uniformity Committee is subject to all of the Commission's procedural rules and applicable bylaws. Uniformity Committee meetings are open to the public unless otherwise specified.

Generally – The Chair runs the meeting, following the agenda. Anyone wishing to speak should ask to be recognized by the Chair. Questions are welcome at any time and participation is encouraged. The agenda also provides signals for each topic as to

the type of participation anticipated (discussion, advice, voting, etc.). Members of the public are invited to provide comments as well.

Committee Members – Committee membership is voluntary and inclusive. All state personnel present or on the phone during a meeting are welcome to participate as members of the Committee and can offer motions or amendments and participate in Committee discussion, etc. But only one person from each state should cast a vote. (Members from the same state can decide who votes.)

Motions and Amendments – Official Committee decisions are made by motion (no need for a second). Motions may be offered by any Committee member, with or without an invitation of the Chair. The moving member may amend or withdraw a motion prior to a vote and other members may offer amendments, “friendly” or not. The Chair will allow discussion of motions and amendments prior to voting. The Chair may allow a request to reconsider a motion after a vote.

Voting – The Chair determines how particular votes are taken—including asking for objections only. State members participating by phone may be asked to identify themselves when voting, but otherwise, there is no requirement for a roll call vote. Unless the Chair asks for objections only, members may vote to accept or reject a motion or amendment or may abstain. Staff will be asked to record adopted motions and amendments but need not record vote tallies unless requested.

Work Groups – The Uniformity Committee may request volunteers to take on specific projects in an informal work group. There is generally no restriction on state membership or participation in the decisions made by such groups, and these groups will strive to reach decisions by consensus of those present and participating. Work group meetings or calls take places at times and intervals determined by the participants but are still subject to the commission’s notice requirement.

Formal Subcommittees – From time to time, the Uniformity Committee may need to create a more formal subcommittee. In this case, it will assign specific committee members or members of the public to the subcommittee, all of whom will be voting members.

IV. Reporting and Consulting Relationships

The Uniformity Committee reports quarterly to the Executive Committee and annually to the Commission at its Annual Meeting. The Executive Committee or the Commission may establish work objectives, priorities and deadlines for the Uniformity Committee. The Uniformity Committee may also recommend to the Executive Committee for consideration uniformity projects and ideas initiated from within and without the Uniformity Committee. The Uniformity Committee maintains a statement of objectives, work plans and target deadlines for each of its projects.