Resolution No. 98-4

Cooperative Agreement Legislation

WHEREAS, the Internal Revenue Service and the States are increasingly benefiting from joint and cooperative tax administration projects, and

WHEREAS, the rapid growth of technology has opened new vistas for joint tax administration, allowing the federal and State governments to engage in numerous new projects, and

WHEREAS, the primary motivation of the federal and state governments in pursuing these projects is to improve productivity and to reduce the burden on the taxpayer;

NOW, THEREFORE, BE IT RESOLVED that the Multistate Tax Commission support Internal Revenue Service and Treasury efforts to seek the necessary federal legislation to permit these enhanced cooperative agreements, and be it further

RESOLVED that the Multistate Tax Commission respectfully requests the Congress to enact this legislation in the near future.

This Resolution expires on August 7, 2003.

Adopted this 7th day of August 1998, by the Multistate Tax Commission.

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W. Val Oveson                  Dan R. Bucks
Chair                          Executive Director