Resolution 99-11
Resolution Regarding Adoption of Statement of Information Concerning Practices of
Multistate Tax Commission and Signatory States under Public Law 86-272

WHEREAS, on January 22, 1993, the Executive Committee of the Multistate Tax
Commission by resolution directed that a two-phase process be followed in the review and
modification of the 1986 "Information Concerning Practices of Multistate Tax Commission
States under Public Law 86-272" ("Guideline"); and

WHEREAS, Phase One was a modification of said Guideline that was limited to the
requirements of the United States Supreme Court's decision in Wisconsin Department of
Phase Two was a modification of said Guideline based upon further input through a public
hearing process conducted under Article VII of the Multistate Tax Compact; and

WHEREAS, on January 22, 1993, Phase One of said review was completed with the
modifications made to said Guideline being approved by the Executive Committee; and

WHEREAS, the public hearing sessions on the Phase Two modifications to the
Guideline were held on May 28, 1993 in Los Angeles, California, on June 29, 1993 in Salt
Lake City, Utah, and on October 1, 1993 in Washington, D.C., with Alan H. Friedman,
Hearing Officer, presiding; and

WHEREAS, time for public comment and for any additional testimony as made
available through the public hearing process has expired; and

WHEREAS, pursuant to Article VII of the Multistate Tax Compact the Hearing Officer
filed his Report dated March 21, 1994, recommending that the Multistate Tax Commission
adopt the proposed "Statement of Information Concerning Practices of Multistate Tax
Commission and Signatory States under Public Law 86-272" ("Statement") attached as
Attachment 7 to said Report; and

WHEREAS, pursuant to Multistate Tax Commission Bylaw 7, and authorization by the
Executive Committee of the Commission, said recommendation by the Hearing Officer has
been circulated to the members of the Commission to determine whether affected member
states would consider adoption of the proposed Statement; and

WHEREAS, a majority of the affected members of the Multistate Tax Commission
surveyed pursuant to Bylaw 7 have affirmatively indicated their willingness to consider
adoption of the proposed Statement; and

WHEREAS, a majority of said affected member states of the Commission have also
agreed to a Hearing Officer recommendation that the Uniformity Committee of the
Commission study further the "appropriateness and feasibility of establishing "de minimis"
gross receipts or apportionment factor standards for inclusion in the [Statement] at some future date"; and

WHEREAS, the Multistate Tax Commission finds that adoption of the proposed Statement, as proposed by the Hearing Officer in Attachment 7 to said Report, furthers the goals of the Commission to promote uniformity in the administration of significant components of state tax systems and to avoid duplicative taxation; and

WHEREAS, the adoption and publication of the proposed Statement describing the states' current practices under Public Law 86-272 provides one method by which to make generally available information concerning such practices.

NOW, THEREFORE, IT IS RESOLVED that the Multistate Tax Commission hereby adopts the "Statement of Information Concerning Practices of Multistate Tax Commission and Signatory States under Public Law 86-272" attached hereto, with the qualification that any signatory state may find it necessary to make limited deletions or additions to render such Statement consistent with its respective laws and practices; and

IT IS FURTHER RESOLVED that the Commission shall cause said Statement, along with each signatory state's additions or deletions, if any, to be published and otherwise made publicly available; and

IT IS FURTHER RESOLVED that the Multistate Tax Commission recommends that the Statement be distributed to all interested states for their review and, should they approve thereof, their adoption of the Statement; and

IT IS FURTHER RESOLVED that the Multistate Tax Commission member states, along with any other interested signatory states re-examine, from time to time, the Statement to determine what, if any, changes should be made thereto; and

IT IS FINALLY RESOLVED that the Multistate Tax Commission's Uniformity Committee conduct a review of the appropriateness and feasibility of establishing "de minimis" gross receipts or apportionment factor standards for inclusion in the Statement at some future date.

Originally adopted the 29th day of July 1994, by the Multistate Tax Commission.
Reaffirmed the 30th day of July 1999.

Attest: ___________________
Dan R. Bucks
Executive Director