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Resolution 99-2
Task Force on EDI Audit and Legal Issues for Tax Administration

WHEREAS, the Task Force on EDI Audit and Legal Issues for Tax Administration (Task Force) was established to identify and examine the impact of EDI and related business processes on the tax administration process, and

WHEREAS, the Task Force is composed of representatives of the Committee on State Taxation (COST), Institute of Professionals in Taxation (IPT), Tax Executives Institute (TEI), Multistate Tax Commission (MTC), Federation of Tax Administrators (FTA) and commissioners from several state tax administration agencies, and

WHEREAS, the Task Force has developed (1) a model recordkeeping regulation intended to govern taxpayer retention of books and records, particularly electronically generated and retained records, (2) a white paper examining the various issues related to auditing in an electronic environment, (3) a white paper describing the use tax documentation and verification issues involved with the use of corporate procurement cards, (4) a white paper identifying the tax and documentation issues associated with the use of evaluated receipts settlement processes, and (5) a model direct payment regulation focusing on the business needs of a taxpayer in determining whether direct pay authority should be granted, and

WHEREAS, the MTC has adopted the Model Recordkeeping Regulation developed through the Task Force as a uniform recommendation to the states, and

WHEREAS, the Task Force is currently reviewing issues related to sales and use tax compliance agreements, sampling in sales and use tax audits, implementation of electronic exemption certificates and electronic filing of tax information, and

WHEREAS, the work of the Task Force is believed to provide a measure of consistency and uniformity for the taxpayers and tax administrators alike, now, therefore, be it

RESOLVED, that the Multistate Tax Commission congratulate the participating state and industry Task Force members who devote their time and efforts to examining the issues associated with emerging electronic business processes and to identifying approaches which meet the needs of taxpayers and tax administrators, and be it further

RESOLVED, that the Multistate Tax Commission respectfully encourage its members to work with taxpayers in addressing issues associated with emerging electronic business processes and to share experiences and approaches with other states, and be it finally

RESOLVED, that MTC members are encouraged to continue to actively participate in the work of the Task Force as it continues to examine those electronic business processes, which

44 affect the tax administration process.

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46 Adopted the 30th day of July 1999, by the Multistate Tax Commission.

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Attest: _____

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Dan R. Bucks

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Executive Director

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