



MULTISTATE TAX COMMISSION

*Working together since 1967 to preserve federalism and tax fairness*

To:	Compact Member States
From:	R. Bruce Johnson, State of Utah, Chair Dan R. Bucks, State of Montana Stephen Cordi, District of Columbia Roxanne Bland, MTC Counsel
Date:	July 30, 2009
Subject:	Report of the 2009 Resolutions Committee

The 2009 Resolutions Committee is pleased to present to the Commission the following draft policy statements and resolutions for its consideration:

### **Policy Statements and Resolutions**

#### Policy Statement 2009-01, Tribal-State Tax Issues

At the 2008 Annual Business Meeting, the Commission re-adopted Policy Resolution 2003-01 on improving relations between States and Native American tribes. It was also suggested that this Resolution be converted into a Policy Statement. Pursuant to that suggestion, Policy Statement 2009-01 is offered as a replacement for Policy Resolution 2003-01. If the Commission chooses to adopt Policy Statement 2009-01, it is recommended that Policy Resolution 2003-01 be sunset.

#### Policy Statement 2002-01, Improving State Sales Taxes to Achieve Fairness and Simplicity

This Policy Statement sunset at the end of the Commission's 2007 Annual Business meeting, and further research revealed that it has not been renewed since. The Statement spells out a series of recommendations to the states for simplifying their respective sales tax laws and administration. Because many states have implemented some or all of these reforms to date, the Committee recommends the Statement be replaced by Policy Resolution 2009-01 (see below).

Policy Resolution 2009-01, Improving State Sales Taxes to Achieve Fairness and Simplicity

This Policy Resolution acknowledges the Streamlined Sales and Use Tax Agreement as having incorporated the sales tax reforms listed in Policy Statement 2002-01, and encourages States to enact either the Agreement or similar reforms, calls on Congress to enact legislation to require remote sellers to collect sales taxes, and opposes federal legislation restricting state authority to levy business activity taxes for an expanded duty for remote sellers to collect sales taxes. The Committee recommends the Policy Resolution replace Policy Statement 2002-01.

Policy Resolution 2004-01, Resolution Endorsing Recommendations Made by the Multistate Tax Commission State Tax Compliance Initiative

This Policy Resolution concerns the work of the Commission's State Tax Compliance Initiative, which began in 2003. The project was completed in 2004. Therefore, the Committee recommends this resolution be sunset.

**Resolutions**

Amended Resolution 2001-11, Resolution Encouraging Efforts to Enable Effective Interstate Communications

This Resolution encourages States to enhance communications between states and taxpayers through the development of secure electronic communications using encryption and other technologies. Because most, if not all, states have secure electronic communications in place, the Committee recommends this Resolution be sunset as outdated.

**Honorary Resolutions**

Resolution No. 2009A: Appreciation of the Missouri Department of Revenue.

Resolution No. 2009B: Appreciation of Omar Davis, Executive Committee Chair, 2007-2008.

Resolution No. 2009C: Recognition of Janielle Lipscomb, Audit Committee Chair, and Rick DeBano, Audit Committee Vice-Chair.

Resolution No. 2009D: Recognition of Marshall Stranburg, Litigation Committee Chair, Mark Wainwright and Clark Snelson, Committee Co-Vice-Chairs

Resolution No. 2009E: Recognition of Lennie Collins, Nexus Committee Chair.

Resolution No. 2005F: Recognition of Steve Wilson, Technology Committee Chair.

Resolution No. 2009G: Recognition of Ted Spangler, Uniformity Committee Chair,  
Richard Cram, Sales and Use Tax Subcommittee Chair and  
Wood Miller, Income and Franchise Tax Subcommittee Chair.