



NATIONAL CONFERENCE *of* STATE LEGISLATURES

The Forum for America's Ideas

**RESOLUTION URGING THE MULTISTATE TAX COMMISSION TO ESTABLISH A
TRANSPARENT AND INCLUSIVE PROCESS FOR DEVELOPING ITS POLICY
POSITIONS**

**NCSL EXECUTIVE COMMITTEE TASK FORCE ON STATE & LOCAL TAXATION OF
COMMUNICATIONS AND ELECTRONIC COMMERCE**

WHEREAS, the Multistate Tax Commission plays an important role working on behalf of States and taxpayers to administer, equitably and efficiently, tax laws that apply to multistate and multinational enterprises.

WHEREAS, the Multistate Tax Commission strives to facilitate the proper determination of State tax liabilities for multistate taxpayers; promotes uniformity or compatibility in significant components of tax systems; facilitates taxpayer convenience and compliance in the filing of tax returns and in other phases of tax administration; and seeks to avoid duplicative taxation.

WHEREAS, in order to accomplish its goals, the Multistate Tax Commission should conduct its activities in a transparent manner, in accordance with applicable open meetings and open records laws, should protect taxpayer information as confidential, and should involve elected State policymakers and the taxpaying public in deciding whether to engage in policy projects and in developing their policy positions.

WHEREAS, the Multistate Tax Commission's goal of promoting uniformity among the Member States must be balanced with the goal of State policymakers to encourage free market competition for jobs and economic development.

WHEREAS, to ensure that its projects lead to greater uniformity and compatibility of state tax systems, the Multistate Tax Commission should direct resources on tax policy issues after it has actively solicited and thoroughly considered input from elected policymakers and taxpayers.

THEREFORE, LET IT BE RESOLVED, the National Conference of State Legislatures encourages the Multistate Tax Commission to:

1. Establish a transparent process through which elected policymakers and the taxpaying public can have meaningful input before the organization decides to engage in a policy project and as any project progresses;
2. Ensure that the organization complies with open meetings and open records laws where applicable; and
3. Ensure that the organization complies with taxpayer confidentiality laws so that taxpayer information is properly protected by Multistate Tax Commission staff and states participating in the Commission's programs or initiatives.

Adopted by the NCSL Executive Committee Task Force on State & Local Taxation of Communications and Electronic Commerce, September 30, 2011