



MULTISTATE TAX COMMISSION

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

To: Executive Committee  
From: Gregory S. Matson, Deputy Director  
Date: May 4, 2009  
Subject: **Commission In-Person Meeting Annual Cycle**

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## **I. Introduction**

Because of the recession and the impact on state budgets, specifically with respect to travel, the Commission's annual cycle of in-person meetings of both the Executive Committee and the standing committees was discussed at its November 20, 2008, meeting and at its January 8, 2009, meeting. At the January meeting, the Executive Committee tasked the staff to follow up with the standing committees and to develop recommendations regarding the in-person meeting cycle.

The staff consulted with each of the standing committee chairs, and the meeting cycle was also raised at each of the committee's meetings during March. Based on the feedback provided and the input of the Executive Committee during its discussions, the staff developed the recommendation below.

In reviewing the current meeting cycle, the committees and staff kept the following points in mind:

- ◆ Holding meetings in person is valuable.
- ◆ Committees should hold the number of in-person meetings necessary to complete their work.
- ◆ The timing of the Commission's Annual Meeting is set by the Compact.
- ◆ All standing committees should meet in person at least once (during the annual meeting week).
- ◆ Committees can hold meetings through means not requiring in-person attendance and are encouraged to do so.
- ◆ Committees can schedule a special (irregular) in-person meeting if necessary.
- ◆ It is efficient for certain committees to meet during the same week (e.g., Audit and Nexus Committees).

## II. Recommendations

The following changes to the Commission’s current in-person meeting cycle are recommended:

- ◆ The Executive Committee in-person meeting held in early January should be eliminated.
- ◆ The Executive Committee in-person meeting held in November should be set in early December in conjunction with the Uniformity Committee.
- ◆ The Audit and Nexus Committees should meet in person twice during the year, in March and during the Annual Meeting week.
- ◆ The Litigation Committee should meet in person twice during the year, in March and during the Annual Meeting week.
- ◆ The Technology Committee should meet only one time in person, during the Annual Meeting week.
- ◆ The Uniformity Committee should meet in person three times a year, in March, during the Annual Meeting week, and in early December.

The following tables show the current practice with respect to the Commission’s in-person meeting cycle, and the result of the recommended changes, respectively (note that “<” denotes beginning of the month and “>” denotes end of the month):

### Current In-Person Meeting Cycle

COMMITTEE	<JAN	MAR	<MAY	JUL>	NOV
Executive	X		X	X	X
Audit		X		X	X
Litigation		X		X	
Nexus		X		X	X
Technology		X		X	
Uniformity		X		X	X

### Recommended In-Person Meeting Cycle

COMMITTEE	MAR	<MAY	JUL>	<DEC
Executive		X	X	X
Audit	X		X	
Litigation	X		X	
Nexus	X		X	
Technology			X	
Uniformity	X		X	X

If the Executive Committee adopts these recommendations, the staff will begin preparations for meetings of the Executive & Uniformity Committees to take place Tuesday, December 1, through Thursday, December 3, 2009, at a location TBD in Alabama.

Attachment A is a detailed chart regarding the current meeting cycle first distributed during the Executive Committee meeting November 20, 2008.

## Attachment A

### Multistate Tax Commission Meetings & Conferences Typical Schedule

Month	Length	Days	Committees	Typical Location	Typical Attendance	Notes
Late July	4.5 days	Sunday PM – Thursday	Uniformity Technology Litigation Nexus Audit Executive	Varies	110	Includes non-meeting day
November	3.5 days	Monday PM – Thursday	Uniformity Nexus Audit Executive	Varies	55	
Early January	1.5 days	Thursday – Friday AM	Executive	San Diego	25	Includes non-meeting sessions
March	3 days	Tuesday PM – Friday AM	Uniformity Technology Litigation Nexus Audit	Varies	55	
Early May	2.5 days	Wednesday – Friday AM	Executive	Washington, D.C.	25	Includes day of Congressional visits