Commission’s Headquarters Office Transitions to New Phone System

The Commission’s headquarters office in Washington, D.C., is transitioning to a new phone system. The new primary number to call the Commission is **202-650-0300**. The new primary number for the Commission’s National Nexus Program is **202-695-8140**. Bear with us as we work to get system features fully implemented. Thank you.

Commission Adopts Two Uniformity Recommendations

At its 45th annual business meeting on August 1st in Grand Rapids, Michigan, the Commission considered two uniformity proposals. The two proposals before the Commission were both adopted as uniformity recommendations to the states: (1) Proposed Model Statutes for **Communications Transaction Tax Centralized Administration**, and (2) Proposed Model Statutes for the **Collection and Remittance of Lodging Taxes by Accommodations Intermediaries**.

Both uniformity recommendations will be submitted to the states for their consideration. All recommendations of the Commission are advisory to the states. For a recommendation to become effective in any state, that state must affirmatively adopt the proposal through its own legislative or regulatory process.

Commission Announces Recipient of the 2012 Paull Mines Award

Michael T. Fatale, Chief, Rulings & Regulations Bureau, Massachusetts Department of Revenue, was awarded the Paull Mines Award for Outstanding Contribution to State Tax Jurisprudence at the annual meeting of the Multistate Tax Commission in Grand Rapids, Michigan, on August 1, 2012. Read more...

Commission Announces Recipient of the 2012 Wade Anderson Medal Award

Michael E. Mason, Deputy Revenue Commissioner for the Alabama Department of Revenue, was awarded the Wade Anderson Memorial Medal for Leadership in Interstate Tax Cooperation at the Commission’s annual meeting in Grand Rapids, Michigan, on August 1, 2012. Read more...

State and Local Governments Face Severe Long-Term Fiscal Challenges

States have been grappling with their most serious fiscal crises since the Great Depression. Even before the 2008 financial crisis, many states were struggling to balance their budgets due to declining revenue from sales and other taxes.

...
About the Uniformity Committee

One expressed purpose of the Multistate Tax Compact is to "promote uniformity or compatibility in significant components of tax systems." Consistent with this aim, important information regarding uniformity will be made available on the MTC website, under this heading:

- Details on the Uniformity Recommendation Development Process
- Detail on Current Uniformity Projects
- Model Regulations, Statutes and Guidelines
- Information on the MTC State Tax Compliance Initiative
- Details on the Sales Tax Simplification Project

To better understand the mission of the Uniformity Committee, also review the committee's charter. Additionally, as the MTC website migration progresses.
Uniformity & Subcommittees

Scheduled Events

The next scheduled events for the Uniformity Committee and its subcommittees are:

Sales and Use Tax Uniformity Subcommittee Meeting via Teleconference

- Date: Tuesday, November 20, 2012
- Time: 3:30 to 4:30pm Eastern Time

MTC's Fall and Executive Committee Meeting, Denver, Colorado

- Uniformity Subcommittee on Sales Tax, Tuesday, December 4, 2012
- Uniformity Subcommittee on Income Tax, Wednesday, December 5, 2012
- Uniformity Committee, Thursday, December 6, 2012

Past Events

IF & SU Tax Uniformity Subcommittee Meeting via Teleconference

- Date: Tuesday, January 31, 2012
- Time: 3:30 to 5:00pm Eastern Time

Model Compact Art.IV Draft Team Meetings via Teleconference

- This meeting will be held Every Wednesday from 2:00 to 3:00pm Eastern Time Beginning August 17, 2011

MTC's Winter Committee Meeting, Nashville, Tennessee

- Uniformity Subcommittee on Sales Tax, Tuesday, March 6, 2012
- Uniformity Subcommittee on Income Tax, Wednesday, March 7, 2012
- Uniformity Committee, Wednesday, March 7, 2012
Current Uniformity Projects by Stage

The following are uniformity recommendations to the States currently under development by the Multistate Tax Commission under authority of Article VI and Article VII of the Multistate Tax Compact. Some draft recommendations listed in the tables are hypertext links to an Adobe Acrobat (”.pdf” format) copy of the complete document.

Readers may wish to consult a description, available here, of the uniformity recommendation development process. It may provide a more complete understanding of the status of recommendations at the various steps of the development process. Readers who have not linked from there may also wish to visit the home page of the Uniformity section of this site for a discussion of the role that uniformity efforts play in the Multistate Tax Commission’s overall mission and links to materials on adopted uniformity recommendations.

The Commission welcomes public participation in its uniformity recommendation development process.

Uniformity Proposals Under Development by the Uniformity Committee

- Partnership or Pass-Through Entity Income Ultimately Realized by an Entity that is not Subject to Income Tax
- Telecommunications Transactions Administration Project
- Model Associate Nexus Statue
- Model Uniform Financial Institutions Apportionment Rule Amendment

Uniformity Recommendations Under Review by the Executive Committee

None at this time.

Uniformity Proposals in the Public Hearing Process

- Compact Article IV Amendments (UDITPA-based provisions)

Hearing Officer Recommendations Under Consideration by the Executive Committee

- Model Sales & Use Tax Notice and Reporting Statute
- Model Statute on the Tax Collection Responsibilities of Accommodations Intermediaries
Adopted Recommendations

Browse the Adopted Recommendations by Alphabetical Listing and Category

Model Compact Regulations

- Article II. Definitions
- Article III. Elements of Income Tax Laws
- Article IV. Division of Income

- Model Apportionment Regulation: General Allocation and Apportionment Regulations
- Model Apportionment Regulation: Special Rule: Airlines
- Model Apportionment Regulation: Special Rule: Construction Contractors
- Model Apportionment Regulation: Special Rule: Publishing
- Model Apportionment Regulation: Special Rule: Railroads
- Model Apportionment Regulation: Special Rule: Television and Radio Broadcasting
- Model Apportionment Regulation: Special Rule: Trucking Companies
- Model Policy Statements and Guidelines: Applicability of Sales and/or Use Tax to Sales of Computer Software
- Model Statute: ABA Model S Corporation Income Tax Act
- Model Statute: Accommodations Intermediaries
- Model Statute: Audit Sampling Authorization Statute and Accompanying Regulation
- Model Statute: Combined Reporting
About the Uniformity Process

One expressed purpose of the Multistate Tax Compact is to "promote uniformity or compatibility in significant components of tax systems." Consistent with this aim, important information regarding uniformity will be made available on the MTC website, under this heading:

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- Details on the Sales Tax Simplification Project

To better understand the mission of the Uniformity Committee, also review the committee's charter. Additionally, as the MTC website migration progresses.
Model Uniform Laws

Browse the Adopted Recommendations by Alphabetical Listing and Category

- Current Projects
- Adopted Recommendations

Uniformity Committee
- Charter
- Events, Scheduled and Past
Model Uniform Laws

- Current Projects
- Adopted Recommendations
Current Projects

- **Projects Status Report**
  - Uniformity Proposals Under Development by the Uniformity Committee
  - Uniformity Recommendations Under Review by the Executive Committee
  - Uniformity Proposals in the Public Hearing Process
  - Hearing Officer Recommendations Under Consideration by the Executive Committee
  - Proposals Submitted for Bylaw 7 Survey
  - Uniformity Proposals Pending Before the Commission

- **Adopted Recommendations**
## Model Uniform Laws
### Project Status Report

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# Model Uniform Laws
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Note: Dates are placeholders.
1. Clarify “change of material fact”

   a. Current Language: §4(i) Period for which properly assigned loan remains assigned. A loan that has been properly assigned to a state shall, absent any change of material fact, remain assigned to said state for the length of the original term of the loan. Thereafter, said loan may be properly assigned to another state if said loan has a preponderance of substantive contact to a regular place of business there.
Model Uniform Laws

Current Projects

Projects Status Report

- Uniformity Proposals Under Development by the Uniformity Committee
- Uniformity Recommendations Under Review by the Executive Committee
- Uniformity Proposals in the Public Hearing Process
- Hearing Officer Recommendations Under Consideration by the Executive Committee
- Proposals Submitted for Bylaw 7 Survey
- Uniformity Proposals Pending Before the Commission

- Adopted Recommendations
Model Uniform Laws

Current Projects

Project Status Report

Uniformity Proposals Under Development by the Uniformity Committee

- Partnership or Pass-Through Entity Income Ultimately Realized by an Entity that is not Subject to Income Tax
- Telecommunications Transactions Administration Project
- Model Associate Nexus Statue
- Model Uniform Financial Institutions Apportionment Rule Amendment

Uniformity Recommendations Under Review by the Executive Committee

Uniformity Proposals in the Public Hearing Process

Hearing Officer Recommendations Under Consideration by the Executive Committee

Proposals Submitted for Bylaw 7 Survey

Uniformity Proposals Pending Before the Commission

Adopted Recommendations
Current Projects

Projects Status Report

Uniformity Proposals Under Development by the Uniformity Committee
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Uniformity Recommendations Under Review by the Executive Committee

Uniformity Proposals in the Public Hearing Process

Hearing Officer Recommendations Under Consideration by the Executive Committee

Proposals Submitted for Bylaw 7 Survey

Uniformity Proposals Pending Before the Commission

Adopted Recommendations

Model Uniform Financial Institutions Apportionment Rule Amendment Document Library

- MTC Property Factor Draft (10/02/2012)
- MTC Property Factor Draft (9/27/2012)
- FI Apportionment Markup (compare 8/15/2012 with 9/27/2012)
- Property Factor Issue List - (8/13/2012)
- Consolidated Returns - Percent Ownership Required (5/9/2012)
- Combined Reports - Percent Ownership Required (5/9/2012)
- MTC Property Factor Draft (3/26/2012)
- Property Factor Issue List (3/26/2012)
- MTC Property Factor Draft (2/22/2012)
- Property Factor Issue List (2/22/2012)
- FI Property Factor Language (2/20/2012)
- Changes to Section 1ci8 (12/12/2011)
- Property Factor Issue List - revised (11/21/2011)
- Property Factor Issue List - revised (10/19/2011)
- Property Factor Issue List (9/15/2011)
- Management Definition Draft (7/13/2011)
- MTC Property Factor Draft (7/11/2011)
1. Clarify “change of material fact”

   a. Current Language: §4(i) *Period for which properly assigned loan remains assigned.* A loan that has been properly assigned to a state shall, absent any change of material fact, remain assigned to said state for the length of the original term of the loan. Thereafter, said loan may be properly assigned to another state if said loan has a preponderance of substantive contact to a regular class of business there.
Model Uniform Laws

Current Projects

Adopted Recommendations

- Model Compact
- Model Compact Regulations
- Other Model Statutes, Regulations, Policy Statements, and Guidelines
Model Uniform Laws

Current Projects

Adopted Recommendations

Model Compact

- Model Compact
- Art. IV.1 (a) and (e) Amendment (definition of “business income” 201X)
- Art. IV.1 (g) Amendment (definition of “sales” 201X)
- Art. IV.9 Amendment (factor weighting (201X)
- Art.VI 17 Amendment (201X)
- Art.VI 18 Amendment (201X)

Model Compact Regulations

Other Model Statutes, Regulations, Policy Statements, and Guidelines
Model Uniform Laws

Current Projects

Adopted Recommendations

Model Compact

- **Model Compact**
- Art. IV.1 (a) and (e) Amendment (definition of “business income” 201X)
- Art. IV.1 (g) Amendment (definition of “sales” 201X)
- Art. IV.9 Amendment (factor weighting (201X)
- Art.VI 17 Amendment (201X)
- Art.VI 18 Amendment (201X)

Model Compact Regulations

Other Model Statutes, Regulations, Policy Statements, and Guidelines
TEXT OF THE MULTISTATE TAX COMPACT

Article I. Purposes.

The purposes of this compact are to:

1. Facilitate proper determination of State and local tax liability of multistate taxpayers, including the equitable apportionment of tax bases and settlement of apportionment disputes.

2. Promote uniformity or compatibility in significant components of tax systems.

3. Facilitate taxpayer convenience and compliance in the filing of tax returns and in other phases of tax administration.

4. Avoid duplicative taxation.

Article II. Definitions.

As used in this compact:

1. "State" means a State of the United States, the District of Columbia, the Commonwealth of Puerto Rico, or any Territory or Possession of the United States.

2. "Subdivision" means any governmental unit or special district of a State.

3. "Taxpayer" means any corporation, partnership, firm, association, governmental unit or agency or person acting as a business entity in more than one State.

4. "Income tax" means a tax imposed on or measured by net income including any tax imposed on or measured by an amount arrived at by deducting expenses from gross income, one or more forms of which expenses are not
Model Uniform Laws

Current Projects

Adopted Recommendations

- Model Compact
- Model Compact Regulations
  - Model Article II Regulations (Definitions)
  - Model Article III Regulations (Elements of Inc.Tx)
  - Model Article IV Regulations (Apportionment)

Other Model Statutes, Regulations, Policy Statements, and Guidelines
Current Projects

Adopted Recommendations

Model Compact

Model Compact Regulations

- Model Article II Regulations (Definitions)
- Model Article III Regulations (Elements of Inc.Tx)
- Model Article IV Regulations (Apportionment)

General Allocation and Apportionment Regs

- Special Rule: Airlines
- Special Rule: Construction Contractors
- Special Rule: Publishing
- Special Rule: Telecommunications
Adopted Recommendations

Model Compact
Model Compact Regulations
Model Article II Regs
Model Article III Regs
Model Article IV Regs
General Allocation and Apportionment Regulations
  • Special rule: Airlines
  • Special Rule: Construction Contractors
  • Special Rule: TV and Radio Broadcasting
  • Special Rule: Financial Institutions
  • Special Rule: Telecommunications
  • Etc....

Other Model Statutes, Regs, Policy Stat’s, and Guidelines

Special Rule: Telecommunications
  Model Law
  Commission Resolution
  Development Timeline
  Bylaw 7 Survey Memorandum
  Hearing Officer Report
  Executive Committee Staff Memo (date)
  Uniformity Committee Staff Memo (date)
  Uniformity Committee Staff Memo (date)
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  XYZ Letter (date)
  Draft Model (date)
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  Policy Checklist (date)
  Etc....
Adopted Recommendations

- Model Compact
- Model Compact Regulations
  - Model Article II Regs
  - Model Article III Regs
  - Model Article IV Regs
  - General Allocation and Apportionment Regulations
    - Special rule: Airlines
    - Special Rule: Construction Contractors
    - Special Rule: TV and Radio Broadcasting
    - Special Rule: Financial Institutions
    - Special Rule: Telecommunications
    - Etc....

- Other Model Statutes, Regs, Policy Stat’s, and Guidelines

- Special Rule: Telecommunications
  - Model Law
  - Commission Resolution
  - Development Timeline
  - Bylaw 7 Survey Memorandum
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  - Policy Checklist (date)
  - Etc....
Special rules: Telecommunications and ancillary service providers. The following special rules are established with respect to the apportionment of income from the sale of telecommunications and ancillary services by a person that is taxable both in this state and in one or more other states.
Adopted Recommendations

- Model Compact
- Model Compact Regulations
  - Model Article II Regulations
  - Model Article III Regulations
  - Model Article IV Regulation
    - General Allocation and Apportionment Regulations
      - Adopted (July 1973)
      - Amended (July 1988 – §11 property factor)
      - Amended (August 1997 – §18 special rules)
      - Amended (July 2001 – §2 “gross receipts”)
      - Amended (August 2003 – §17)
      - Etc....
      - Special Rule: Airlines
      - Special Rule: Publishing
      - Special Rule: Telecommunications
      - Etc....

- Other Model Statutes, Regs, Policy Stat’s, and Guidelines
Adopted Recommendations

Model Compact
Model Compact Regulations
  Model Article II Regulations
  Model Article III Regulations
  Model Article IV Regulation
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      Amended (August 1997 – §18 special rules)
      Amended (July 2001 – §2 “gross receipts”)
      Amended (August 2003 – §17)
      Etc....
    Special Rule: Airlines
    Special Rule: Publishing
    Special Rule: Telecommunications
    Etc....

Other Model Statutes, Regs, Policy Stat’s, and Guidelines
Adopted Recommendations

Model Compact
- Model Compact Regulations
  - Model Article II Regulations
  - Model Article III Regulations
  - Model Article IV Regulation
- General Allocation and Apportionment Regulations
  - Adopted (July 1973)
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  - Amended (August 2003 – §17)
  - Etc....
  - Special Rule: Airlines
  - Special Rule: Publishing
  - Special Rule: Telecommunications
  - Etc....

Other Model Statutes, Regs, Policy Stat’s, and Guidelines

Definition of “Gross Receipts”
- Model Law
- Commission Resolution
- Development Timeline
- Bylaw 7 Survey Memorandum
- Hearing Officer Report
- Executive Committee Staff Memo (date)
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- Etc....
Adopted Recommendations

Model Compact
Model Compact Regulations
  Model Article II Regulations
  Model Article III Regulations
  Model Article IV Regulation
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    – Adopted (July 1973)
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    – Etc....
  • Special Rule: Airlines
  • Special Rule: Publishing
  • Special Rule: Telecommunications
  • Etc....

Other Model Statutes, Regs, Policy Stat’s, and Guidelines

Definition of “Gross Receipts”

  Model Law
  Commission Resolution
  Development Timeline
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  Uniformity Committee Staff Memo (date)
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  Draft Model (date)
  ABC Letter (date)
  Policy Checklist (date)
  Etc....
Final Report of the Hearing Officers
regarding the
Proposed Definition of “Gross Receipts”

I. Summary of Recommendations

Hearing Officers Roxanne Bland and René Blocker, respectfully submit this third and final report to the MTC Executive Committee regarding the proposed definition of “gross receipts”. After review and consideration of the comments received during the public hearing process on this uniformity proposal, the hearing officers recommend that the proposed definition of “gross receipts”, as set forth beginning page three of this final report, be submitted for a MTC Bylaw 7 survey of the Member States.

This report is rather brief. The initial hearing report (attached hereto as Exhibit A-1) and the second report (Exhibit A-2) dealt with issues such as, the clarity of the definitional language, the rationale for the exclusion of particular items from the definition, the relationship of the proposed gross receipts definition to the sales factor provisions under distortion relief provisions of UDITPA §18, particularly, the provision dealing with “churning” of certain intangibles, the applicability of the proposed definition to intercompany transactions, etc. This final report provides a background and summary of the

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Adopted Recommendations

- Model Compact
- Model Compact Regulations
- Other Model Statutes, Regulations, Policy Statements, and Guidelines
  - Accommodations Intermediaries
  - Add-Back of Intangible and Interest Expense
  - Audit Sampling
  - Captive REIT taxation
  - Combined Reporting
  - Compilation of State Tax Return Data
  - Disallowance of Certain REIT Payments
  - Disclosure of Reportable Transactions
  - Factor Presence Nexus
  - Federal RAR Adjustments
  - Mobile Work Force De Minimus Thresholds
  - PL 86-272 – Statement of Information
  - Etc.....
Adopted Recommendations

Model Compact

Model Compact Regulations

Other Model Statutes, Regulations, Policy Statements, and Guidelines
- Accommodations Intermediaries
- Add-Back of Intangible and Interest Expense
- Audit Sampling
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- Etc.....

Model Law

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Etc.....
Adopted Recommendations

Model Compact

Model Compact Regulations

Other Model Statutes, Regulations, Policy Statements, and Guidelines

– Accommodations Intermediaries
– Add-Back of Intangible and Interest Expense
– Audit Sampling
– Captive REIT taxation
– Combined Reporting
– Compilation of State Tax Return Data
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– Federal RAR Adjustments
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– Etc.....

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## Factor Presence Nexus: Development Timeline

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