

Possible questions for in-depth state survey about adoption of specific MTC model statutes or regulations.

Preliminary inquiry:

- Who in your state is most knowledgeable about the adoption of tax regulations or states?
- Who would have first-hand knowledge about consideration of regulations or statutes adopted or considered for adoption during 2000-2012?

What do we want to know about MTC models that have been adopted by a substantial number of states?

How did your state decide to adopt Model "X"?

- Who decided whether to adopt?
- Did your state participate in developing the MTC model?
- Did your state need a statute or regulation on this topic when it was adopted?
- What other information was considered when Model "X" was adopted in your state?
- Ask for a general description of the process the state goes through when considering whether to adopt a statute or regulation on a particular tax topic.
- Was the taxpayer community involved during the adoption of Model "X"? If so, what was the nature of that involvement?

What do we want to know about MTC Models that have NOT been adopted by a substantial number of states?

How did your state decide not to adopt Model "X"?

- Was your state aware of the MTC model?
- Was the model actively considered and rejected?
- Did your state participate in developing the MTC model?
- Did your state already have a statute or regulation on this topic before the MTC model was developed?
- Were there any specific issues that prevented your state from adopting Model "X" or considering it for adoption?
- Ask for a general description of the process the state goes through when considering whether to adopt a statute or regulation on a particular topic.
- Was the taxpayer community involved during consideration of Model "X" for adoption? If so, what was the nature of that involvement?