

State Interview Common Themes

Reasons Model Language was Adopted

- Need for additional funds
- Model was reflective of the business models and the language helped with compliance
- Legislative agreement that the model was necessary to address a need
- Legislator with knowledge of the MTC's efforts brought the proposal forward
- Tax Department actively pushed for adoption (sometimes with the assistance of a legislator)
- Lack of opposition from taxpayers

Reasons Model Language was Not Adopted

- The area was adequately covered by existing statutes
- Department makes recommendations, which then pass through the chain of command; knowledge transfer on technical topics is difficult.
- State issue or policy precluded adoption
- Lack of awareness of the model (although not clear if this was a significant factor, since state already had a statute or regulation on the topic)
- Potential conflict with ongoing litigation
- State did not specifically adopt the model, but its language or policy mirrors the MTC's
- Misunderstanding of the MTC's purpose in creating model uniform statutes and regulations
- Opposition from taxpayers
- Department had concerns about the scope (this was in relation to cost of performance)
- Bad timing