



## ADOPTING RESOLUTION

### **Proposed Revisions to the Statement of Information Concerning Practices of the Multistate Tax Commission and Supporting States Under Public Law 86-272**

*WHEREAS*, the Multistate Tax Commission (Commission) approved the original Statement of Information Concerning Practices of the Multistate Tax Commission and Signatory States Under Public Law 86-272 (the Statement) in 1986, which was revised in 1993, 1994, and 2001; and

*WHEREAS*, the goal of the Statement is to provide notice to taxpayers of the interpretation and application of the federal statute and to provide for a more uniform and consistent application by the states; and

*WHEREAS*, on November 7, 2018, the Uniformity Committee determined to update the Statement and created a work group for that purpose; and

*WHEREAS*, on April 22, 2020, the Uniformity Committee approved proposed revisions to the Statement submitted by the work group; and

*WHEREAS*, on April 23, 2020 the Executive Committee instructed the Executive Director of the Commission to hold a public hearing on the proposed revisions; and

*WHEREAS*, the Executive Director appointed Robert J. Desiderio, Professor Emeritus, University of New Mexico School of Law, as the Hearing Officer; and

*WHEREAS*, on August 5, 2020, after a notice issued on June 9, 2020, a public hearing was held; and


*WHEREAS*, on November 20, 2020, the hearing officer provided his report to the Executive Committee, which approved the proposed revisions, with minor corrections, for a Bylaw 7 Survey; and

*WHEREAS*, a majority of the affected Compact Member States responded with approval to the Bylaw 7 survey;

now therefore, be it

RESOLVED, that the Multistate Tax Commission hereby approves the proposed revisions to the Statement, by vote taken in accordance with its Bylaws,

As attested this day, Aug. 4<sup>th</sup> of 2021.

  
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Gregory S. Matson,  
Executive Director  
Multistate Tax Commission