



MULTISTATE TAX COMMISSION

**REPORT**

**Uniformity Committee Meeting  
Radisson Hotel Salt Lake City Downtown  
215 W. South Temple  
Salt Lake City, Utah**

***March 2, 2016  
8:30am - 5:00pm Mountain Time***

**1-719-457-1414  
Conf. Code. 258090#**

This report is also available on the MTC website at [mtc.gov](http://mtc.gov). Follow the links to the meeting event.

To: Multistate Tax Commission Uniformity Committee  
From: Helen Hecht, MTC General Counsel  
Subject: Report on Status of Uniformity Projects  
Date: February 25, 2016

The following is a list of uniformity projects that have been undertaken by the Uniformity Committee and their status (not including proposed projects):

- Proposed Model Sales and Use Tax Nexus Statute – The Executive Committee has recommended the Commission consider adoption of this model and a Bylaw 7 survey of the states has been sent. As of today, half of the affected member states have responded. We encourage the remaining states to respond as soon as possible.
- Proposed Draft Amendments to the Model General Allocation and Apportionment Regulations (Sec. 1 and Sec. 17) – The Executive Committee has directed that a public hearing be held and that hearing has been scheduled for Wednesday, March 9, 2016 in Washington, DC. The hearing notice is attached to this report. We encourage anyone who wishes to give input on these draft amendments to do so, including interested states, practitioners, businesses and other members of the public. The hearing officer will prepare a report for the Executive Committee.
- Proposed Model Sales and Use Tax Notice and Reporting Statute – This model is before the Executive Committee which has tabled further consideration pending the

outcome of the Direct Marketing Association litigation involving a similar statute in Colorado.

- Tax Over-Collection Class Action & Tax Under-Collection False Claims Act Project – The Uniformity Committee recommended and the Executive Committee voted during its meeting by conference call on January 29, 2016, to suspend work on this project.
- Section 18 Regulatory Project – The Uniformity Committee has convened a work group in which interested members may participate and there will be a report on this project during the Committee’s meeting.



**\*\*\*\*\*NOTICE TO INTERESTED STATES AND MEMBERS OF THE PUBLIC\*\*\*\*\***  
**PUBLIC HEARING**

Pursuant to the Multistate Tax Compact Art. VII.(2)(a) and Commission Bylaw 7(c), this is to notify you that the Commission will be holding a public hearing on proposed draft amendments to the Commission's Model General Allocation and Apportionment Regulations.

<b>Date:</b>	<b>Wednesday, March 9, 2016</b>
<b>Time:</b>	<b>10:30AM Eastern</b>
<b>Location:</b>	<b>Hall of the States</b>
	<b>444 North Capitol St., Room 231</b>

A copy of those regulations with proposed amendments is available here in "clean" form:  
<http://www.mtc.gov/getattachment/The-Commission/Committees/Executive-Committee/Executive-Committee-Meeting-1-2016/Draft-Amendments-to-Regulations-CLEAN-1-6-2016.pdf.aspx>

and here with changes shown in redline:  
<http://www.mtc.gov/getattachment/The-Commission/Committees/Executive-Committee/Executive-Committee-Meeting-1-2016/Draft-Amendments-to-Regulations-REDLINE-1-6-2016-2.pdf.aspx>

**Hearing Officer:** Brian Hamer will preside as Hearing Officer. Brian was director of the Illinois Department of Revenue from 2003 to January 2015. Before that, he was deputy director of the Chicago Department of Revenue and chief assistant corporation counsel at the City's Department of Law. The Hearing Officer can be reached by calling Loretta King at the Multistate Tax Commission, 202-650-0300.

**Submission of Comments:** In addition to attending the hearing and giving comment, interested state representatives, taxpayers, practitioners and other members of the public are encouraged to submit relevant written data and views prior to or at the time of the hearing. Those comments may be submitted to [king@MTC.gov](mailto:king@MTC.gov). Additional information on submission of comments may be provided in updates to this notice.