



MULTISTATE TAX COMMISSION

To: MTC Executive Committee
From: John Ficara, Chair Strategic Planning Committee
Date: August 3, 2022
Subject: SPC Report for F/Y 2022 (July 1, 2021 – June 30, 2022)

Strategic Planning Committee Mission Statement:

The Multistate Tax Commission (MTC) is an intergovernmental state tax agency. Its mission is to achieve fairness by promoting compliance and consistent tax policy and practice; and to preserve the sovereignty of state and local governments over their tax systems.

Strategic Planning Committee Vision:

The MTC will be recognized as the “gold standard” for tax policy development, the primary authority for the public and public officials on issues of state and local tax uniformity and fairness, and the leading resource for ensuring equitable tax compliance.

The Strategic Planning Committee (SPC) met in-person on November 10, 2021 as part of the in-person MTC Fall committee meetings. The Committee received the Engagement Performance Measures and Data Report, an annual report that provides performance measures and attendance data for Commission activities. The measures were developed ten years ago and adjustments may be necessary going forward to avoid duplication and properly track activities. The Committee received an update on MTC training activities and efforts. The Chair reported that the Committee had continued the workgroup on training, and that recommendations in the workgroup’s report on training were being implemented. Training will be virtual and in-person going forward. He also reported that the MTC has implemented a learning management system and created the first test course, which covered the subject of statistical sampling. The workgroup met on January 25th to discuss MTC training efforts and to consider possible future training courses. Also at the November 10th meeting, there was discussion on reigniting a strategic planning effort for the MTC. Ten years had passed since the last review. At that time, each of the Commission’s standing committees did a strengths, weaknesses, opportunities and threats (SWOT) analysis, which formed the foundation of current MTC strategic planning efforts. The Federation of Tax Administrators (FTA) had been pursuing its own strategic planning efforts. Background regarding the last MTC strategic planning efforts was presented and the Chair of the Committee discussed how it could be appropriate to again explore possible approaches to strategic planning at this time.

The SPC again met in-person on April 21, 2022 as part of the in-person MTC Spring committee meetings. The Chair discussed some of the history behind the MTC’s strategic planning efforts that began in 2011, including the 2019 updates to the Mission, Values,

Vision, and Goals (MVVG). At the November 2021 committee meeting, Chair Ficara raised the idea of updating the MTC strategic plan. He noted at that time that the FTA had been working over the last year on a strategic plan. He now reported that it had recently been finalized. To prepare for today's meeting, Chair Ficara, MTC Executive Director Greg Matson and Deputy Director Scott Pattison had discussed what could make the most sense for an MTC strategic plan update including whether the MTC could benefit from hiring a third party and whether a workgroup would be helpful. The committee and MTC staff discussed a possible approach for now, focusing on updates without doing a major overhaul. Mr. Matson noted that one positive thing that came out of the MTC strategic plan was the creation of the SPC that continues to meet regularly. He noted that the current strategic plan essentially helped build a better organization, and perhaps what is most needed now is an update to the "vision" component to help guide the Commission's work over the next 3-5 years and beyond. He further noted that ongoing strategic planning is akin to scheduled maintenance for a vehicle, and emphasized the importance of making sure the MTC standing committees continue to be a part of the discussion. MTC General Counsel Nancy Prosser, who previously served on and as prior chair of the SPC, explained that the committee membership had been updated to ensure that standing committee chairs and vice-chairs were active and voting participants of the SPC. Ms. Vandevender suggested that the standing committee members do a review of the MVVG. Dee Wald, Chair of the Litigation Committee, and Maria Sanders, Chair of the Uniformity Committee, noted that for their agencies, strategic planning and setting goals can be a very challenging activity. The committee members reached a consensus that doing a review of the MVVs during the next fiscal year would be a good way to start the process of making any updates to the MTC strategic plan. The group decided the best course of action was laying the groundwork at the August committee meetings so state representatives could be better prepared to actively discuss their views on the MVVs at the November meeting. The MTC staff will seek to use surveys between the August and November meetings to collect input from state representatives.