

## PROJECT PLAN v 1.5

November 26, 2013

### Barriers to Adoption of Uniformity Measures

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*Project Description:* The purpose of MTC uniformity recommendations is to provide the states with model or uniform statutes or regulations that address issues of multistate tax compliance or consistency of policy and administrative practice among the states. It appears that some uniformity recommendations have not been as widely adopted by the states as is desirable. This project will review data on adoption of uniformity recommendations, to identify both the barriers to adoption of recommendations by the states and to look for indicators of success for recommendations that have been widely adopted. The project will identify possible solutions that will address barriers to adoption, in order to encourage greater adoption of past and future uniformity recommendations. The project may develop recommendations for immediate implementation, or may lead to other projects that will focus on specific changes to implement the solutions that are identified by this project.

**Target Completion Date:** July, 2014

#### High-Level Project Time Line:

- August, 2013 – Project team formed and first teleconference held. Project plan review; identify specific data to be gathered; discuss methods for gathering data. Identify baseline data concerning adoption of uniformity recommendations. [Meeting held 8-28]
- September, 2013 – Teleconference. Report on baseline data – inventory of uniformity recommendations; rate of adoption by the states. Identify specific uniformity recommendations to research – how many models, which ones? [Meeting held 9-25]
- October, 2013 – Teleconference. Review preliminary adoption data for 200-2010 models. Discuss research tools to use – e-mail survey; telephone survey; in-depth interviews; who to contact; questions to be answered. Assign tasks: in depth survey question development; additional background research needs. [Meeting held 10-30]
- November, 2013 – Teleconference. Report back on research results from state adoption survey. Any problems? Any follow up needed? Decide which models to use for in-depth research on supports for adoption and barriers to adoption. Develop rough draft survey questions for in-depth research. Decide how to use time at December Uniformity Committee to best advantage. Prepare interim report for Steering Committee and Uniformity Committee. [Meeting held 11-25]
- December 10-11, 2013 – Uniformity Committee meetings, New Orleans. Report on project progress; discuss with UC importance of responding to inquiries; seek feedback on rough draft survey questions; brainstorm on supports and barriers.
- December, 2013 – Teleconference. Finalize survey questions; Make assignments for team members; establish reporting process for survey results.
- January, 2014 – Teleconference. Update on survey progress from team members. Any follow up needed? Assign tasks: analysis of data. Complete survey calls.

- February, 2014 – Teleconference. Decide whether sufficient data has been collected to identify trends, patterns and possible solutions. Any additional field research needed? Discuss report to Uniformity Committee, whether discussion will be desirable at March UC meeting.
- March 2014 – Uniformity Committee meeting – gather feedback and input from committee members. Meeting by teleconference or in person – decide whether any process changes are needed as a result of conversation with UC. Discuss potential for solution development.
- April 2014 – Teleconference. Continue analysis of data; integrate input from UC committee meeting.
- May 2014 – Teleconference. Discuss and agree on key obstacles identified from research and data analysis. Discuss possible solutions. Begin drafting project report.
- June 2014 – Teleconference. Review and provide input on draft project report. Report version 2 out for work team review and comment.
- July 2014 – Approve final report to Steering Committee and Uniformity Committee.