



To: Executive Committee
From: Strategic Planning Committee
Date: June 15, 2023
Subject: Recommended Amendments to Vision Statement

The Strategic Planning Committee recommends that the Commission's vision statement be revised to read as follows:

We strive to be:

- The preeminent organization for tax policy development as achieved through Uniformity, Nexus, and other Committee projects.
- A respected authority for its knowledge of, educational programs on, and discussion of tax policy and administration as achieved through MTC training programs and Uniformity, Nexus, Litigation, and Audit Committee projects.
- A leading resource for ensuring equitable tax compliance by taxpayers and equitable tax administration by taxing jurisdictions as achieved through Uniformity, Nexus, Litigation, and Audit Committee projects, plus the MTC multistate voluntary disclosure and alternative dispute resolution programs.

The changes to the current vision statement are shown below:

We ~~are recognized as~~ strive to be:

- The preeminent organization for tax policy development ~~(as achieved through Uniformity, and Nexus, and other Committee projects).~~
- A respected authority for its knowledge of, educational programs on, and discussion of tax policy and administration ~~(as achieved through MTC training programs and Uniformity, Nexus, Litigation, and Audit Committee projects).~~
- ~~The~~ A leading resource for ensuring equitable tax compliance by taxpayers and equitable tax administration by taxing jurisdictions ~~(as achieved through Uniformity, Nexus, Litigation, and Audit Committee projects, plus the MTC multistate voluntary disclosure and alternative dispute resolution programs).~~

These recommended changes were developed by the Strategic Planning Committee (SPC), following a project to review the mission, vision, and values, which were last revised in 2019. They were approved by the SPC at its meeting on April 27, 2023.

In the fall of 2022, the SPC conducted a survey as part of a review of the MTC mission, vision, and values (MVVs). The planning, process, and complete survey results are available in a memo dated November 10, 2022 (accessible here):

<https://www.mtc.gov/wp-content/uploads/2023/02/2022-11-Strategic-Planning-Survey-Results.pdf>.

Following is a summary of survey responses regarding potential need for revision of the MTC Mission Statement, Vision Statement and Values, based on analysis and discussion by the SPC. Forty surveys were submitted, with the number of responses to each question shown below in parenthesis. All of the actual responses to each question can be viewed via the link above.

Question 1 – Major Challenges for MTC over next three years (37) – Of the 37 total responses to this question, the following challenges were identified in multiple responses as indicated:

- Remote Work Issues (13)
- Partnership Issues (10)
- Digital Economy Taxation Issues (9)

The MTC has previously dealt with concerns regarding remote work taxation issues and has published guidance. The nature and extent of such issues has evolved and grown in recent years such that it's probably advisable to revisit and update or supplement such guidance.

The MTC already has Uniformity Committee projects dealing with Partnership Issues and Digital Economy Taxation Issues in process.

Question 2 – MTC Strengths (39) – Of the 39 total responses to this question, the following strengths were identified in multiple responses as indicated:

- Facilitation of Collaboration/Networking between States (17)
- Coordination of Multi-State Audits, VDAs, etc. (8)
- Training (4)

Question 3 – More Focus (30) – Several of the responses to this question identified Training (which was also recognized as a major strength) as a valuable resource to the states for which MTC focus should be maintained or increased.

Question 4 – Less Focus (20) – The majority of the responses here indicated no suggestion for areas of MTC current activity requiring less focus. One suggestion made the general observation that care should be exercised to be selective in deciding which projects to take on, so as to not become overwhelmed and less effective.

Question 5 – Mission Statement (31) – The majority of responses indicated that no revisions to the Mission Statement are needed. However, there were suggestions to slightly revise the existing language for clarity and simplification. Based primarily on the majority of responses, it was concluded that the Mission Statement should not be further revised.

Question 6 – Vision Statement (31) – Majority of responses indicated no revisions needed.

Question 7 – Vision Realistic? (29) – Majority indicated the current statement is realistic.

Although the majority of responses to questions 6 & 7 concluded that no revisions to the Vision Statement are needed, it was concluded that certain of the responses warranted further consideration. After consideration and discussion, the SPC approved the modest revisions described at the outset of this memorandum.

Question 8 – Values (29) – The overwhelming majority of the responses indicate that no revisions are needed to the wording of the Values. However, there are a few responses suggesting revisions which can be viewed in the summary of survey responses. Primarily based on the majority of responses, we concluded that no revisions are required to the Value Statements at this time.