



MULTISTATE TAX COMMISSION

Charter for the MTC Uniformity Committee

Introduction

The Multistate Tax Commission (MTC) works to promote uniformity or compatibility in state tax systems consistent with its goals of facilitating the proper determination of tax liability for multistate taxpayers, fostering taxpayer convenience and compliance, and avoiding duplicative taxation. (See the Multistate Tax Compact, Art. I.). The Uniformity Committee was formed under authority of Article VI.2. of the Multistate Tax Compact and Bylaw 6(b) to help the MTC accomplish these goals.

Responsibilities

The MTC's Uniformity Committee is responsible for furthering the uniformity goals of the MTC by identifying areas in need of greater simplicity, fairness, and consistency; encouraging greater voluntary compliance through taxpayer education and enhanced tax enforcement; and fostering communication among state tax administrators, taxpayers, and tax practitioners.

Membership and Voting

Uniformity Committee membership is voluntary and inclusive. Because any compact, sovereignty, or associate state is welcome to participate, a quorum for purposes of the committee is simply the states that are present at any meeting. All state employees present during a meeting are welcome to participate and can offer motions or amendments.

The Uniformity Committee may establish work groups and request volunteers, including, if appropriate, members of the public who may participate as official members, to take on specific projects and report back to the committee. As with the committee itself, there is generally no restriction on state membership or participation in the decisions made by such work groups, and these groups will strive to reach decisions by consensus of those present and participating. Work group meetings or calls take place at times and intervals determined by the participants and are subject to the MTC's notice requirement and Public Participation Policy.

The Uniformity Committee has also established a standing subcommittee to review suggestions for new projects when appropriate. The standing subcommittee has designated members and is chaired by the Uniformity Committee's vice chair.

Official committee, standing subcommittee, or work group decisions are made by motion, with no need for a second. Motions may be offered by any member. A member may indicate that they are not eligible to vote on a motion, or the chair has the option to determine who is eligible, including members of the public who are official members of a work group, when, for example, the matter does not affect that particular state or public member. Each state is entitled to a single vote and members from that state may indicate who will vote for that state. Eligible voters may vote yes, no, or abstain. A motion passes when a majority of eligible voters vote in favor. For example, assume 15 people are present and eligible to vote. A vote of 8 yes, 3 abstain, and 4 no means the motion passes. A vote of 7 yes, 4 abstain, and 4 no means the motion does not pass. No voting by proxy is allowed.

Except where inconsistent with the provisions of the Compact or the MTC bylaws and Public Participation Policy, *Mason's Manual of Legislative Procedure* is the parliamentary authority for all meetings of the committee.

Committee Activities

The Uniformity Committee meets at the call of the chair, generally at least three times per year. Committee meetings are subject to the MTC [bylaws](#) and [Public Participation Policy](#). The committee studies aspects of state and local tax systems affecting multistate taxpayers and develops proposals for increased uniformity and compatibility with a view toward encouraging the simplification and improvement of state and local tax law and administration. (See Compact Art. VI, Sec. 3.) The committee's work in developing uniformity proposals focuses on:

- Methods for apportioning or attributing multistate income to states in a way that reasonably reflects where it is earned and achieves full accountability
- Methods for uniformly sourcing interstate transactions so as to minimize or eliminate potential for multiple taxation
- Methods for easing compliance burdens of multistate taxpayers
- Methods for ensuring fair and even-handed enforcement of taxes
- Uniform forms and reporting processes

Governance

The Uniformity Committee may elect, or the MTC's Executive Committee may appoint, committee members to serve as chair and vice chair. Consistent with Bylaws 13(b)(3), (c)(1), and (c)(2), the chair and vice chair must be representatives of either a compact or sovereignty member state. However, representatives of associate or project member states may serve in leadership positions of any subcommittee or work group of this committee.

Analogous to Bylaws 3(c) and (e), the vice chair will become chair of the committee until a new chair is selected if the office of the chair becomes vacant for any reason and will serve as chair whenever the chair is unable to perform the chair's duties.

The chair and vice chair will assist MTC staff in planning and carrying out the activities and functions of the Uniformity Committee and may also appoint committee members to assist or serve in such other functions as necessary to carry out its responsibilities or activities, including through established work groups.

Amendments

The committee will review this charter every year during the annual meetings of the MTC and may adopt policies consistent with this charter to guide the performance of its duties and responsibilities. The committee may, with the approval of the Executive Committee, amend this charter. See Article VI, paragraph 2(b) and (c), of the Compact, and Bylaw 6(b).

Approved by the Executive Committee July 27, 2023.