



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 request volunteers, including members of the public, to take on specific projects in an informal work group. There is generally no restriction on state membership or participation in the decisions made by such 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 but are still subject to the MTC's notice requirement and Public Participation Policy.

From time to time, the Uniformity Committee may need to create a more formal subcommittee. In this case, it will assign specific committee members to the subcommittee, all of whom will be voting members. The work of any formal subcommittee is subject to the MTC's notice requirement and Public Participation Policy.

Official committee decisions are made by motion, with no need for a second. Motions may be offered by any committee member. The Chair has the option to limit who may vote on a motion when it affects some member states and not others. Each state is entitled to a single vote. 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 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(s). The chair and vice chair(s) 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.

### **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, as amended by the Uniformity Committee, August 4, 2022.