



MULTISTATE TAX COMMISSION

## Charter for the MTC Litigation Committee

### I. Introduction

The Multistate Tax Commission (MTC) Litigation Committee was formed under authority of Article VI.2. of the Multistate Tax Compact and bylaw 6(b).

### II. Responsibilities

The Litigation Committee is responsible for overseeing, coordinating, and sponsoring MTC activities to foster development of and cooperation among state tax attorneys on matters relevant to state tax jurisprudence, litigation, and administration as related to multistate taxation. The Committee also supports the MTC by providing advice on legal and tax matters when requested.

### III. Membership and Voting

Litigation Committee members are public sector attorneys who are employed by or who represent state revenue departments (state tax attorneys). A state may have multiple employees who participate in meetings; however, in any matter requiring a vote, each state will be entitled to only one vote.

Litigation 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.

Official committee decisions are made by motion, with no need for a second. Motions may be offered by any committee member, with or without an invitation from the Chair. The Chair has the option to limit who may vote on a motion when it affects some member states and not others. 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.

### IV. Committee Activities

The Litigation Committee meets at the call of the chair and holds periodic meetings that are open to the public and subject to the MTC's bylaws and Public Participation Policy.

#### a. Training and Informational Sessions

The committee sponsors and provides training sessions. These training sessions are generally limited to state tax attorneys, but other representatives of MTC member states may be invited or allowed to attend. Training sessions include in-depth seminars on substantive state and federal tax matters, administrative

law, trial and appellate litigation practice, ethics and professionalism, tax compliance, current litigation affecting multiple states, and other aspects of state tax jurisprudence and administration.

The committee also convenes informational sessions for state tax attorneys to discuss rising legal issues, pending tax cases, and legislative developments, and for the purpose of sharing expertise and advice. These events may involve confidential taxpayer information or information protected by attorney-client or work-product privilege. State tax attorneys who participate in these sessions represent that they are authorized by their respective state's law and policy to disclose and receive confidential taxpayer information and to otherwise participate in such discussions.

b. Other Activities

The committee may direct MTC legal staff to circulate information to state tax attorneys on important developments, including upcoming meetings, training sessions, and continuing legal education opportunities, training and information sessions, MTC activities such as recently-filed briefs, requests for *amicus* support, general requests for advice or information (such as other states' policies and laws), and similar matters. States may be asked to designate the employees within their agencies who should receive such communications. The committee may also engage in any other activities as necessary to support state tax attorneys including, but not limited to, establishing networks of state tax attorneys who consult on particular issues.

**V. Governance**

The committee may elect, or the MTC's Executive Committee may appoint, 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 collaborate with MTC legal staff in planning and carrying out the activities and functions of the Litigation Committee and may also appoint other members to assist or serve in such other functions as necessary to carry out its responsibilities.

**VI. 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.