



Bart L. Graham
Commissioner

State of Georgia
Department of Revenue

Suite 15300
1800 Century Boulevard
Atlanta, Georgia 30345
(404) 417-2100

June 16, 2008

RECEIVED
JUN 20 2008

BY:

Mr. John Sebert
Executive Director
National Conference of Commissioners on Uniform State Laws
111 N. Wabash Ave. Suite 1010
Chicago, Illinois 60602

Dear Mr. Sebert:

On behalf of the Georgia Department of Revenue, I write to endorse the NCCUSL's review of the UDITPA. Contrary to assertions from the business community, the review of the UDITPA is an overdue measure to simplify and bring uniformity to legislation which impacts multistate businesses. Since the UDITPA was first drafted 50 years ago, the evolution of taxation, our economy and technology have evolved several generations. We need multistate tax laws to catch-up to these changes and Georgia supports the updating of the current agreement to provide a model statute for states to individually address problems of complexity between jurisdictions on their own.

Ultimately, simplicity, fairness and uniformity are needed to promote more effective and coordinated multistate business taxation. We appreciate your organizations action to assist the states in providing an update to the model statute.

Sincerely,

Bart L. Graham

BLG:mb