



State of Utah

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*Governor*

GARY R. HERBERT  
*Lieutenant Governor*

## Utah State Tax Commission

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BY: \_\_\_\_\_

September 3, 2008

Commissioner Michael Houghton  
Chair, Scope and Program Committee  
National Conference of Commissioners  
On Uniform State Laws  
111 North Wabash Avenue  
Suite 1010  
Chicago, IL 60602

Re: Support for Continuing the ULC's Review of the Uniform Division of Income for  
Tax Purposes Act (UDIPTA)

Dear Commissioner Houghton:

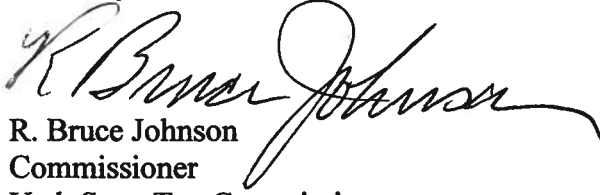
I am writing to support the Uniform Law Commission's continued review and revision of the Uniform Division of Income for Tax Purposes Act. I do so because uniformity in apportionment of state tax bases is a critical consideration in maintaining efficient and fair administration of state taxes.

For over a half century, UDIPTA has been the basis for our uniformity efforts. The changing economy has created a situation where states must consider new tax base apportionment rules. Now it is time to provide states a revised model uniform Act to guide them in these considerations.

State sovereignty is of course important to all of us in state government. I recognize that the Utah legislature may or may not choose to enact a revised UDITPA. That will depend on the provisions of the revised Act and the perceived needs of the state and its taxpayers. The Utah legislature will make that decision at the appropriate time. Even if it does not enact the revised act in its entirety, however, I am confident that many individual provisions of the revised act are likely to be improvements over the current law that would be beneficial to states and taxpayers alike. Our policymakers, in both the legislative and executive branches, will be greatly benefited by the important work that the ULC will do in pursuing this project.

Thank you for the opportunity to comment on this matter.

Sincerely,

A handwritten signature in black ink, appearing to read "R. Bruce Johnson". The signature is fluid and cursive, with a large loop at the end.

R. Bruce Johnson  
Commissioner  
Utah State Tax Commission

cc: Senator Curtis Bramble  
Senator Wayne Niederhauser  
Representative John Dougall  
Representative Wayne Harper  
Joe Huddleston, Executive Director, MTC