



OFFICE OF STATE TAX COMMISSIONER
STATE OF NORTH DAKOTA

Cory Fong
TAX COMMISSIONER

September 2, 2008

Commissioner Michael Houghton
Chair, Scope and Program Committee
Uniform Laws Commission
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.

Thank you for the opportunity to comment on this matter. It is critical that this review be allowed to run its course and not be short-circuited.

Sincerely,

A handwritten signature in blue ink, appearing to be "Cory Fong", written over the printed name and title.

Cory Fong
Tax Commissioner

Cc: Joe Huddleston, Executive Director, Multi-State Tax Commission
Senator Dwight Cook, North Dakota

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BY: _____