



MULTISTATE TAX COMMISSION

Working Together Since 1967 to Preserve Federalism and Tax Fairness

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May 27, 2008

Mr. Charles A. Trost, Esq.
Waller Lansden Dortch & Davis, PLLC
511 Union Street, Suite 2700
Nashville, TN 37219-1760

Dear Chairman Trost:

Thank you for the opportunity to comment on the Drafting Committee's list of UDITPA issues. The Commission's comments reflect the direction of our Executive Committee, based on the results of our membership survey which revealed virtually, and in many cases entirely, unanimous views of our membership.

The Commission's membership consists of forty-seven states and the District of Columbia. Each member state is represented at the Commission by its top tax administrator. Our members recognize that substantial uniformity in apportionment of state tax bases is critical for efficient and fair administration of state taxes, and ultimately for state tax sovereignty. We recognize that for 50 years your organization's model uniform law, UDITPA, has been the foundation for that uniformity. We fully support your efforts to review and update this model law.

Sincerely,

Joe Huddleston
Executive Director

Cc: Commission membership