

## 1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

2 *An Act to require the Commonwealth of Virginia to become an associate member of the Multistate Tax*  
3 *Commission.*

4  
5 Approved

[H 373]

6 Whereas, the Multistate Tax Commission is an intergovernmental state tax agency working on behalf  
7 of states and taxpayers to administer, equitably and efficiently, tax laws that apply to multistate and  
8 multinational enterprises; and

9 Whereas, in 1967, the Multistate Tax Compact created the Multistate Tax Commission, which is  
10 charged with facilitating the proper determination of state and local tax liability of multistate taxpayers,  
11 including the equitable apportionment of tax bases and settlement of apportionment disputes, promoting  
12 uniformity or compatibility in significant components of tax systems, facilitating taxpayer convenience  
13 and compliance in the filing of tax returns and in other phases of tax administration, and avoiding  
14 duplicative taxation; and

15 Whereas, the Multistate Tax Commission has three levels of membership: compact members, which  
16 are states that have enacted the Multistate Tax Compact into state law; sovereignty members, which are  
17 states that support the purposes of the Multistate Tax Compact through regular participation in, and  
18 financial support for, the general activities of the Multistate Tax Commission; and associate members,  
19 which are states that participate in Multistate Tax Commission meetings and otherwise consult and  
20 cooperate with the Multistate Tax Commission and its other member states; and

21 Whereas, 48 states and the District of Columbia are currently members of the Multistate Tax  
22 Commission, and 26 of such states are associate members; and

23 Whereas, it is the duty of the Tax Commissioner of the Virginia Department of Taxation to supervise  
24 the administration of the tax laws of the Commonwealth insofar as they relate to taxable state subjects  
25 and assessments thereon, in light of objectives of ascertaining the best methods of reaching all taxable  
26 income, property, and transactions; effectuate equitable assessments; and avoid conflicts and duplication  
27 of taxation of the same income, property, and transactions; and

28 Whereas, the Multistate Tax Commission in 2014 and 2015 adopted revisions to its model Uniform  
29 Division of Income for Tax Purposes Act (UDITPA); and

30 Whereas, actions by the Multistate Tax Commission regarding other model legislation could have a  
31 significant impact on the competitiveness of the Commonwealth of Virginia; now, therefore,

32 **Be it enacted by the General Assembly of Virginia:**

33 **1. § 1.** *The Tax Commissioner of the Department of Taxation shall take such steps as are necessary for*  
34 *Virginia to become an associate member of the Multistate Tax Commission without payment of any*  
35 *membership fees, and shall participate in available Multistate Tax Commission discussions and meetings*  
36 *concerning model legislation and uniform tax policies that could affect the Commonwealth.*

ENROLLED

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