States That Need to Enact Legislation to Adopt the MTC Model, Or Need Improvements to More Closely Follow the MTC Model

- 18 states that have enacted legislation (CA, GA, OH, IA, IN, KY, LA, MA, MI, MN, MO, MT, NM, OR, VA, VT, WI, WV)
- 4 states that have enacted legislation, but need improvement to more closely follow MTC Model (AZ, HI, ME, RI)
- 26 states that potentially need legislation (AK, AL, AR, CO, CT, DC, DE, FL, ID, IL, KS, MD, MS, NC, ND, NE, NH, NJ, NY, OK, PA, SC, SD, TN, TX, UT)

Disclaimer: This information should be used for general guidance and not relied upon for compliance.
Source: Council On State Taxation
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