States that Enacted or Need to Enact **MTC Consensus Model** for Federal Audit Change Reporting and Partnership Audits

- **20 states** that have enacted legislation (CA, CO, GA, OH, IA, IN, KY, LA, MA, MI, MN, MO, MT, NJ, NM, OR, VA, VT, WI, WV)
- **3 states** that have enacted legislation, but need improvement to more closely follow MTC Consensus Model (AZ, HI, ME)
- **26 states** that potentially need legislation (AK, AL, AR, CT, DC, DE, FL, ID, IL, KS, MD, MS, NC, ND, NE, NH, NJ, NY, OK, PA, RI, 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
**Date:** August 8, 2023