Section 808: WITHDRAWAL OF MEMBERSHIP OR EXPULSION OF A MEMBER

With respect to each member state, the Agreement shall continue in full force and effect until a member state withdraws its membership or is expelled. A member state’s withdrawal or expulsion cannot be effective until the first day of a calendar quarter after a minimum of sixty days’ notice. A member state shall submit notice of its intent to withdraw from the Agreement to the governing board and the chief executive of each member state’s tax agency. The member state shall provide public notice of its intent to withdraw and post its notice of intent to withdraw on its web site. The withdrawal by or expulsion of a state does not affect the validity of the Agreement among other member states. A state that withdraws or is expelled from the Agreement remains liable for its share of any financial or contractual obligations that were incurred by the governing board prior to the effective date of that state's withdrawal or expulsion. The appropriate share of any financial or contractual obligation shall be determined by the state and the governing board in good faith based on the relative benefits received and burdens incurred by the parties.