



Advisor State Action to Comply With the Streamlined Sales and Use Tax Agreement

as of February 27, 2008

Member States

Arkansas, Indiana, Iowa, Kansas, Kentucky, Michigan, Minnesota, Nebraska, New Jersey, North Carolina, North Dakota, Oklahoma, Rhode Island, South Dakota, Vermont, West Virginia, and Wyoming

Associate Members

Nevada, Ohio, Tennessee, Utah, Washington

Advisor States

Alabama, Arkansas, Arizona, California, District of Columbia, Florida, Georgia, Hawaii, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Minnesota, Mississippi, Missouri, Nebraska, Nevada, New Jersey, New Mexico, New York, North Carolina, North Dakota, Ohio, Oklahoma, Rhode Island, South Carolina, South Dakota, Tennessee, Texas, Utah, Vermont, Virginia, Washington, West Virginia, Wisconsin and Wyoming.

Non-Sales Tax States

Alaska, Delaware, Montana, New Hampshire and Oregon.

State	Legislation / Sponsors / Summary	Status
Alabama	2001/ SB65 (Act 2001-1122) — Sen. Marsh : “provides that if the U.S. Congress passes legislation to allow states to enforce sales and use tax collections on internet and other remote sales transactions then the increase in state revenues shall be deposited (1) to the Education Trust Fund Rainy Day Account.”	ENACTED, 12/21/2001.
Alabama	2002/ SB185 (Act 2002-418) — Rep. Lindsey : “provide[s] for the appointment of a delegation to participate in multistate discussions regarding the simplification and modernization of tax administration, including taxation of Internet sales.”	ENACTED, 4/11/2002.
Arizona	2002/ HB 2178 (Title 41, Section 1272) – Rep. May: allows the state to enter into multi-state discussions regarding streamlined sales and use taxes.	ENACTED, 5/22/2002.
California	2003 / SB 157 (Chapter 702, Statutes of 2003) – Senators Bowen & Alpert: Streamlined Sales & Use Tax Act; would make California a member of the Implementing States; expresses the intent to streamline. http://www.leginfo.ca.gov/pub/03-04/bill/sen/sb_0151-0200/sb_157_bill_20031009_chaptered.pdf	ENACTED, 10/08/2003.

Colorado	2004/ HB 1237(39-26-105.3) – Rep. May M and Senator Lamborn: creates a certified, electronic retail sales tax database of state addresses to determine to which jurisdiction tax is owed; vendors held harmless for any tax that would be due as a result of database error. http://www.leg.state.co.us/CLICS2004A/csl.nsf/fsbillcont3/A627B2A29334BBEA87256D96005E1963?Open&file=1237_enr.pdf	ENACTED, 5/17/2004.
Connecticut	2007/ SB 1500 (Public Act 07-4) : creates a Streamlined Study Commission to evaluate the benefits of joining the SSUTA and necessary changes to CT law to comply with the SSUTA. Report to CT legislature and Governor is required not later than January 2008. http://www.cga.ct.gov/2007/TOB/s/pdf/2007SB-01500-R00-SB.pdf	ENACTED, 7/3/2007.
Connecticut	2007/ SB 792 — Sen. Williams and Looney: brings Connecticut into compliance with the multi-state Streamlined Sales and Use Tax Agreement. http://www.cga.ct.gov/2007/TOB/s/pdf/2007SB-00792-R00-SB.pdf	1/19/2007, Introduced and referred to Finance.
Connecticut	2007/ SB 1116 — To implement the Governor's budget recommendations; established a Streamlined Sales Tax Commission to determine what changes need to be made to become a full member of the Streamlined Sales Tax Governing Board and the benefits of membership; due January 18, 2008. http://www.cga.ct.gov/2007/TOB/s/pdf/2007SB-01116-R00-SB.pdf	3/13/2007, Hearing Set, Committee on Finance, Revenue and Bonding
Connecticut	2007/ SB 1385 — allows Connecticut to participate in the SSTA. http://www.cga.ct.gov/2007/TOB/s/pdf/2007SB-01385-R00-SB.pdf	4/25/2007, In Committee.
Connecticut	2007/ SB 1390 — allows Connecticut to participate in the SSTA. http://www.cga.ct.gov/2007/FC/pdf/2007SB-01390-R000690-FC.pdf	5/2/2007, file no. 690.
Connecticut	2007/ SB 1452 — requires Connecticut to participate in SSUTA by October of 2007. http://www.cga.ct.gov/2007/TOB/s/pdf/2007SB-01452-R00-SB.pdf	3/26/2007, In Committee.
District of Columbia	2002/ Bill No. 14-420 (DC 14-156; DC CODE § 1-301.121 through §301. 128) : “Simplified Sales and Use Tax Participation Act of 2002”: legislation makes DC an implementing state.	ENACTED, 4/24/2002.
Florida	2001/ HB 21 (Ch. 2001-225) : Simplified Sales and Use Tax Administration Act authorizes the Department of Revenue to contract with certain vendors to develop and implement a voluntary system for sales and use tax collection and administration. http://election.dos.state.fl.us/laws/01laws/ch_2001-225.pdf	ENACTED, 6/13/2001.
Florida	2008/ SB 962 — conforms Florida law to the SSUTA. http://www.flsenate.gov/data/session/2008/Senate/bills/billtext/pdf/s0962.pdf	1/24/2008, In Committee.
Georgia	2004/ HB 1437 (Act 495) —: authorizes state to enter into Agreement; does not contain compliance language; makes state part of Implementing States.	ENACTED, 5/13/2004.
Georgia	2003/ HR 261 (Act 80) : creates the House Study Committee on Sales and Use Tax. http://www.legis.state.ga.us/legis/2003_04/versions/hb261_HB_261_APP_9.htm	ENACTED, 05/29/2003.

Hawaii	2003/ SB 1397 (Act 173) – Senate President Bunda: legislation would authorize Hawaii’s participation in Implementing States. http://www.capitol.hawaii.gov/session2003/bills/sb1397_.htm	ENACTED, 6/16/2003.
Hawaii	2005/ HB 1224 (Act 3) – by Say: Repeals the state’s Streamlined Sales and Use Tax Advisory Council; sets procedure for establishing legislation to comply with the Agreement prior to start of the 2006 session. http://www.capitol.hawaii.gov/session2005/bills/hb1224_.htm	ENACTED, 7/12/2005, by Veto override.
Hawaii	2008/ SB 2829 — Sen. Baker: Adopts amendments to Hawaii tax laws to implement the streamlined sales and use tax agreement.	2/21/2008, Pass Sen. Ways and Means Comm.
Illinois	2001/SB164 (P.A. 92-221) — Sen. Rauschenberger: Simplified Sales and Use Tax Administration Act. Provides that the Department of Revenue is authorized and directed to enter into the Streamlined Sales and Use Tax Agreement. http://www.ilga.gov/legislation/legisnet92/sbgroups/PDF/920SB0164enr.pdf	ENACTED, 8/02/2001.
Illinois	2007/ SB 1429 — Sen. Cullerton: participation in the and collection of tax under the SSTA; provides for the collection of tax on prewritten computer software. http://www.ilga.gov/legislation/95/SB/PDF/09500SB1429lv.pdf	5/31/2007, Deadline for 3 rd Reading extended.
Illinois	2008/ HJR 93 — establishes a tax commission to evaluate use tax reform proposals, including the SSUTA. Report is due no later than Jan 2009. http://www.ilga.gov/legislation/95/HJR/PDF/09500HJ0093lv.pdf	2/14/2008, In committee.
Illinois	2008/ SB 2281 — establishes a tax commission to evaluate the SSUTA and Illinois participation. Report is due no later than 60 days after enactment. http://www.ilga.gov/legislation/95/SB/PDF/09500SB2281lv.pdf	2/13/2008, In committee.
Louisiana	2001/ Louisiana Act 72 (H.B. 994) – Rep. Hammett: Enacts the Uniform Sales and Use Tax Administration Act. http://www.legis.state.la.us/leg_docs/01RS/CVT10/OUT/0000IT9J.PDF	ENACTED, 5/24/2001.
Louisiana	2003/ SB 551 (Act 73) – Sen. Jones: the Uniform Local Sales and Use Tax Code; promotes uniformity in the administration of local sales and use taxes by compiling the local sales and use tax laws in the revised statutes. http://www.legis.state.la.us/leg_docs/03RS/CVT5/OUT/0000KJ6B.PDF	ENACTED, 6/02/2003.
Louisiana	2004/ Department of Revenue adopts six rules providing uniform state sales tax definitions. http://www.rev.state.la.us/forms/lawspolicies/LAC61_I_4311.pdf	ENACTED, 12/21/2004.
Louisiana	2007/ HB 935 (Act 358) — Rep. Gallot: conforms sales tax on telecommunications to the definitions under SSUTA. http://www.legis.state.la.us/billdata/streamdocument.asp?did=4499	ENACTED, 7/9/2007.
Maine	2005/ L.D. 1094 (Ch. 110) – Rep. Lerman: adopts the Streamlined Sales and Use Tax Agreement and requires the Department of Administrative and Financial Services, Bureau of Revenue Services to report to the Second Regular Session of the 122nd Legislature regarding the effect of adopting the agreement and the	ENACTED, 6/10/2005.

	legislation necessary to bring the State into compliance with the agreement. http://janus.state.me.us/legis/LawMakerWeb/externalsiteframe.asp?ID=280016044&LD=1094&Type=1&SessionID=6	
Maryland	2004/ H.B. 694 (Ch. 513) – Delegates Hixson, Bozman, C. Davis, Gordon, Healey, Howard, King, Marriott, and Patterson: if federal legislation is ENACTED , compels Comptroller to foster introduction of legislation bringing state into compliance with Agreement. http://mlis.state.md.us/pdf-documents/2004rs/bills/hb/hb0694t.pdf	ENACTED, 5/26/2004.
Massachusetts	2003/ SB 1949 (Acts, 2003, Ch. 4) : legislation to join the Streamlined Sales Tax Implementing States.	ENACTED, 3/5/2003.
Massachusetts	2005/ SB 1683 — Sen. Richard T. Moore, Bruce E. Tarr, Edward G. Connolly and Susan C. Tucker: legislation to simplify the administration of the sales and use tax. http://www.mass.gov/legis/bills/senate/st01/st01683.htm	03/29/06, Accompanied a study order (SB 2410).
Massachusetts	2005/ HB 2276 — Rep. Travis: legislation to simplify the administration of the sales and use tax. http://www.mass.gov/legis/bills/house/ht02pdf/ht02276.pdf	03/29/06, Accompanied a study order (HB 4814).
Massachusetts	2007/ SD S1757 — Sen. Moore: to bring Massachusetts into compliance with the Streamlined Sales and Use Tax Agreement.	7/26/2007, Passed Senate.
Massachusetts	2007/ H 3756 — Office of the Governor: establishes a commission to evaluate the commonwealth's participation in SSTA. http://www.mass.gov/legis/bills/house/185/ht03pdf/ht03756.pdf	3/5/2007, referred to joint Committee on Revenue.
Mississippi	2003/ S. 2089 (Ch. 338) : legislation to join Streamlined Sales Tax Implementing States. http://billstatus.ls.state.ms.us/documents/2003/pdf/SB/2001-2099/SB2089SG.pdf	ENACTED, 3/3/2003.
Mississippi	2007/ SB 2810 — Sen. Robertson: adopts SSUTA telecommunications definitions. http://billstatus.ls.state.ms.us/documents/2007/html/SB/2800-2899/SB2810SG.htm	ENACTED, 3/13/2007.
Missouri	2002/ HB1150 — Senator Bray: adopts Simplified Sales and Use Tax Administrative Act. http://www.house.mo.gov/bills02/biltxt02/truly02/HB1150T.HTM	ENACTED, 6/14/2002.
Missouri	2008/ SB 1020 — Sen. Bray: This act brings Missouri sales and use tax laws into compliance with the streamlined sales and use tax agreement. http://www.senate.mo.gov/08info/pdf-bill/intro/SB1020.pdf	1/28/2008, In Committee.
New Mexico	2005/ HB 575 (Ch. 225) – Representative Whitaker: The Streamlined Sales and Use Tax Administration Act; Relating to taxation; providing for participation in negotiations of the Streamlined Sales Tax Agreement; creating requirements for participation in the Agreement. http://legis.state.nm.us/Sessions/05%20Regular/final/HB0575.pdf	ENACTED, 4/6/2005.
New York	2003 / A. 2106 (Tax Article 28-B) – Legislative Budget Bill: authorization for New York to join Implementing States; makes some simplifications to sales tax statutes, such as elimination of threshold on clothing.	ENACTED

South Carolina	2002/ SB 852 (Act 334): legislation makes South Carolina an implementing state. http://www.scstatehouse.net/sess114_2001-2002/bills/852.doc	ENACTED, 7/25/2002.
South Carolina	2004/ HB 3530 (Act No. 8) – Cato, Wilkins, Sandifer and Young; A sale of postpaid calling services is sourced to the origination point of the telecommunications signal.	ENACTED, 1/13/2005
Texas	2003 / HB2425 – Senate Amendment to House bill: legislation would bring Texas into compliance with the Agreement. http://www.capitol.state.tx.us/tlo/78r/billtext/HB02425F.HTM	ENACTED, 6/20/2003.
Virginia	2004/ HB 1463 (Ch. 647); 2004/ S.B. 668 (Ch. 609): provides declaratory relief for remote sellers in Virginia against other states’ officials who assert the remote sellers should collect and remit sales and use taxes to that state. http://leg1.state.va.us/cgi-bin/legp504.exe?041+ful+CHAP0647 http://leg1.state.va.us/cgi-bin/legp504.exe?041+ful+CHAP0609	ENACTED, 04/20/2004.
Virginia	2004/ HJR 0176 – Hugo: Retail Sales and Use Tax, remote; joint subcommittee to study impact of collection on economy. http://leg1.state.va.us/cgi-bin/legp504.exe?041+ful+HJ176ER	ENACTED, 3/10/2004.
Wisconsin	2008/ SB 446— adopts the substantive provisions of the SSUTA. http://www.legis.state.wi.us/2007/data/SB-446.pdf	2/21/2008, In Committee.
Wisconsin	2008/ SR 9— urges Congress to adopt the Sales Tax Fairness and Simplification Act. http://www.legis.state.wi.us/2007/data/SR-9.pdf	2/21/2008, Placed on Senate Calendar.

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