

1 **COMMITTEES:** **Communications, Financial Services &**
2 **Interstate Commerce**

3 **Budgets and Revenue**

4 **Task Force on State and Local Taxation**

5 **POLICY:** **National Conference of State Legislatures**
6 **Supports and Urges Enactment of the**
7 **Remote Transactions Parity Act**

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9 **TYPE OF POLICY:** **Resolution**

10 **WHEREAS**, the 1967 *Bellas Hess* and the 1992 *Quill* Supreme Court decisions
11 denied states the authority to require the collection of sales and use taxes by out-
12 of-state sellers that have no physical presence in the taxing state; and

13
14 **WHEREAS**, the combined weight of the inability to collect sales and use taxes
15 due on remote sales through traditional carriers and the tax erosion from
16 electronic commerce threatens the future viability of the sales tax as a stable
17 revenue source for state and local governments; and

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19 **WHEREAS**, a report from the Center for Business Research at the University of
20 Tennessee has estimated that in fiscal year 2013, states had over \$23 billion in
21 uncollected sales tax revenues from out of state sales; and

22
23 **WHEREAS**, the Remote Transactions Parity Act is bi-partisan legislation that
24 was introduced in the United States House of Representatives which authorizes
25 each member state under the Streamlined Sales and Use Tax Agreement to
26 require all sellers not qualifying for a small-seller exception to collect and remit
27 sales and use taxes with respect to remote sales, and allows a state that is not a
28 member state under the Agreement to require sellers to collect and remit sales
29 and use taxes with respect to remote sales sourced to such state if the state
30 adopts and implements certain minimum simplification requirements; and

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32 **NOW, THEREFORE BE IT RESOLVED THAT**, the National Conference of State
33 Legislatures (NCSL) appreciates the leadership of U. S. Senators Richard Durbin
34 (Ill.), Mike Enzi (Wyo.), Lamar Alexander (Tenn.) and Heidi Heitkamp (N.D.) for
35 reintroducing the Marketplace Fairness Act in the Senate; and

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37 **BE IT FURTHER RESOLVED THAT**, the National Conference of State
38 Legislatures appreciates the leadership of Congressman Chaffetz and his
39 colleagues in drafting the Remote Transactions Parity Act and urges Congress to
40 pass the legislation, co-sponsored in the House by Congressman Steve Womack
41 (Ark.), Congressman John Conyers (Mich.), Congresswoman Kristi Noem (S.D.),
42 Congresswoman Jackie Speier (CA.), Congressman Peter Welch (Vt.), and
43 dozens of their colleagues; and

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45 **BE IT FURTHER RESOLVED THAT**, a copy of this resolution be sent to the
46 President of the United States and to all of the members of the 114th Congress.