March 4, 2009

S 413. STREAMLINED SALES AND USE TAX UPDATE. Filed 3/4/09. TO URGE THE 111TH CONGRESS TO GRANT STATES THE ABILITY TO REQUIRE COLLECTION OF SALES AND USE TAX BY REMOTE RETAILERS AND TO UPDATE THE REFERENCE TO THE STREAMLINED SALES AND USE TAX AGREEMENT.

Encourages Congress to grant states the ability to require collection of sales and use tax by remote retailers by enacting the provisions in the Sales Tax Fairness and Simplification Act, a bipartisan bill introduced in the 110th Congress as H.R. 3396 and S. 34. Provides enumerated reasons in support of the bill.

Amends GS 105-164.3(45a) to update the amendment date of The Streamlined Sales and Use Tax Agreement (provides for the voluntary remittance of sales and use taxes by remote sellers) to September 5, 2008 (was, June 23, 2007).

Intro. by Brunstetter.

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