

# Implementing the *Wayfair Decision*

**Presentation to the MTC Uniformity Committee**  
San Antonio, Texas | November 6, 2019

**National Association of Certified Service Providers**  
Avalara | Accurate Tax | Exactor (Intuit) | Sovos  
TaxCloud | Taxify by Sovos | Taxometry

# Objectives of Presentation

- Encourage states, especially non-streamlined states, to make it easier for remote sellers to collect and remit sales and use taxes.
- Encourage states to work collectively, possibly with the help of MTC, to make it easier for remote sellers to collect and remit sales and use taxes.
- Encourage the states to continue to work on improving sales and use tax administration by addressing additional issues.

# Why should states and the MTC consider these suggestions?

- To comply with the direction of the U.S. Supreme Court in Wayfair.
- To increase tax compliance and to bring in additional revenues.
- Cost savings for the revenue department.
- It is the right thing to do.

# What should a state do?

- Review the issues and suggestions presented by the NACSP (Appendix H).
- Participate in any collective effort by the states to review these issues and suggestions.
- Consider certifying CSPs and providing liability relief for state supplied information and state certified software.
- Consider providing free software to remote sellers.
  - Streamlined Model
  - Pennsylvania Approach
- Consider joining or participating in Streamlined.

# What should MTC do?

- Consider continuing this work group (Wayfair Implementation and Marketplace Facilitator) to focus on practical, administrative issues that will make it easier for remote sellers.
- Consider coordinating this effort with other organizations to promote participation by states and other interested parties.
- Prepare a report outlining “best practices” that individual states can consider as they work to implement and comply with *Wayfair*.

# CSP Summary

- The CSP program is robust and mature.
- CSPs have been providing services for 13+ years.
- CSPs are currently supporting thousands of multichannel merchants.
- CSPs process millions of transactions annually.
- CSPs offer a wide range of services for merchants of any size (and budget) — **some are even free!**
- Model public/private partnership.

# National Association of Certified Service Providers (NACSP)

- Lots of useful resources on [simplesalestax.org](http://simplesalestax.org).
  - Background information on CSPs
  - Contact Information
  - Report on Potential Revenues
  - Model Legislation
  - FAQs
  - Wayfair Implementation Issues and Suggestions