



To:	Sales and Use Tax Subcommittee
From:	Roxanne Bland, MTC Counsel
Date:	November 9, 2012
Subject:	Communications Sourcing and Definitions Resolution

At its July, 2012 meeting, the committee heard a presentation by the communications industry on its recommended sourcing and definitions. The Streamlined Sales and Use Tax Agreement already contains these provisions.<sup>1</sup> Rather than repeat or reconsider what Streamlined has already accomplished, the committee determined that perhaps a resolution would be appropriate.

Attached for the committee's consideration is a draft resolution urging states to consider the Streamlined communications sourcing and definitional provisions.

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<sup>1</sup> Sourcing provisions: Section 315. Telecommunications Definitions: Library of Definitions, Appendix C, Part II. <http://www.streamlinedsalestax.org/uploads/downloads/Archive/SSUTA/SSUTA%20As%20Amended%205-24-12.pdf>