



**DRAFT PROPOSED COMMISSION RESOLUTION  
FOR DISCUSSION PURPOSES ONLY  
November 9, 2012**

**Resolution in Support of State Consideration of  
the Streamlined Sales and Use Tax Agreement's  
Telecommunications Sourcing Rules and Definitions**

**WHEREAS**, the Streamlined Sales and Use Tax Agreement is an agreement among states to simplify sales and use tax administration; and

**WHEREAS**, the Streamlined Sales and Use Tax Agreement Governing Board is comprised of twenty-three states that have enacted the Agreement into their laws; and

**WHEREAS**, the Agreement provides definitions and sourcing rules for the telecommunications industry; and

**WHEREAS**, the stated purposes of the Multistate Tax Compact are to:

1. Facilitate proper determination of State and local tax liability of multistate taxpayers, including the equitable apportionment of tax bases and settlement of apportionment disputes;
2. Promote uniformity or compatibility in significant components of tax systems;
3. Facilitate taxpayer convenience and compliance in the filing of tax returns and in other phases of tax administration; and
4. Avoid duplicative taxation; and

**WHEREAS**, the Uniformity Committee, the Commission body charged with developing uniformity recommendations to the states, reviewed the Streamlined Agreement's definition and sourcing provisions for the telecommunications industry and recommended Commission conveyance of these provisions to states for their consideration; now, therefore, be it

**RESOLVED**, that the Multistate Tax Commission commends the Streamlined Sales and Use Tax Agreement Governing Board for its uniformity efforts in telecommunications sourcing and definitions; and be it further

**RESOLVED**, that the Commission urges the states to consider enacting the Streamlined Sales and Use Tax Agreement's uniform telecommunications definitions and sourcing rules.

Adopted this \_\_\_ day of \_\_\_\_\_ by the Multistate Tax Commission

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