IMPLEMENTATION ISSUES	LANGUAGE FOR DISCUSSION PURPOSES ONLY	CONSIDERATIONS FOR ENACTMENT	FORM OF ADOPTION
Notice or Publication of Exercise of Authority		Query if required vs. prudent	
Simplification Requirements under the Non-Streamlined option			
Enactment of legislation: • Specifying the tax or taxes to which authority and the simplification requirements apply; and • Specifying the products and services to which collection authority may not apply.	TBD		
(2)(A)(i) Single entity within the State to administer state and local tax, process returns and conduct audits of remote sales sourced to State	The [designated entity] has sole responsibility for the collection, administration, and enforcement of state and local taxes imposed on remote sales sourced to the State.		
(2)(A)(ii) Single audit of remote sellers for all State and Local taxing jurisdictions within State	Notwithstanding any other provision of law, a remote seller may not be subject to independent sales and use tax audits from local taxing jurisdictions.	*Goodlatte is considering approaches that would include requiring multiple states to coordinate a single audit or allowing a remote seller to elect a multistate joint audit.*	

(2)(A)(iii) Single return to be used by remote sellers and filed with single entity responsible for administration	The [tax commissioner] has authority to adopt, by regulation, a standard sales tax reporting form for remote sales, to be filed solely with the [designated entity]. Remote sellers are not required to file any other sales and use tax reporting form.		
(2)(A)(iii) State may not require returns be filed more frequently for remote sellers than for nonremote sellers		*State-specific language*	
(2)(A)(iii) State may not impose any other requirement on remote sellers that the state does not impose on non-remote sellers with respect to the collection of sales and use taxes under the bill.		*State-specific language*	
(2)(A)(iii) No Local jurisdiction may require remote seller to submit return or collect taxes except as described above	Notwithstanding any provision of law, a local taxing jurisdiction may not require a remote seller to submit a tax return or collect taxes except as provided in [section].		
(2)(B) Uniform sales and use tax base among State and Local taxing jurisdictions within the State			

(2)(C)Uniform sourcing of all remote sales: (a) Where item is received by purchaser based on instructions furnished by purchaser; (b) If (a) does not apply, then based on customer's address known by seller; (c) If address not known by seller, customer address obtained during consummation of the transaction, including address on payment instrument if no other address available; or (d) If (a), (b) and (c) do not apply and a billing address cannot be obtained, then based on address of the seller from which the remote sale was made.	For items delivered by the retailer, a retail sale occurs at the location where the item sold is received by the purchaser, based on the location indicated by instructions for delivery that the purchaser furnishes to the retailer. When no delivery location is specified, the remote sale is sourced to the customer's address that is either known to the retailer or, if not known, obtained by the retailer during the consummation of the transaction, including the address of the customer's payment instrument if no other address is available. If an address is unknown and a billing address cannot be obtained, the remote sale is sourced to the address of the retailer from which the remote sale was made. Nothing in this Act shall be construed as altering in any manner or preempting the Mobile Telecommunications Sourcing Act (4 U.S.C. 116–126).		
(2)(D)(i) Provide information indicating the taxability of products and services along with product and service exemptions			
(2)(D)(i) Provide rates and boundary database	The [designated entity] must provide and maintain a sales tax rate database and a database of taxing jurisdiction boundaries.		

(2)(D)(ii) Provide software free of charge for remote sellers that: (a) Calculates tax dues on each transaction at time the transaction is completed (b) Files sales and use tax returns (c) Updated to provide rate changes	The [designated entity] is authorized to make available [alone and/or through contracting with third parties] software free of charge to remote sellers that: (a) Calculates taxes due on each transaction at the time the transaction is completed (b) Files sales and use tax returns; and (c) Is updated to reflect rate changes		
(2)(D)(iii) Provide certification procedures for certified software providers. The software must be able to calculate and files sales and use taxes in all the States qualified under the Act	The [designated entity] must provide certification procedures for certified software providers. The certification procedures must include a requirement that the software be able to calculate and file sales and use taxes in all the States qualified to require collection on remote sales under the Marketplace Fairness Act of 20__	*Should we lay out certification procedures?*	
(2)(E) Relieve remote sellers from liability to state or locality (tax, interest and penalties) for incorrect collection, remittance, or noncollection of sales and use taxes, if error is result of error or omission made by certified software provider	Remote sellers are relieved from liability to the state or local taxing jurisdiction for the incorrect collection, remittance, or noncollection of sales taxes, including any penalties or interest, if the liability is the result of an error or omission made by a certified software provider.		
(2)(F) Relieve certified software providers from liability to State or locality (tax, interest and penalty) for incorrect collection, remittance, or noncollection of sales and use taxes, if error is result of misleading or inaccurate information provided by remote seller	Certified software providers are relieved from liability to the state or local taxing jurisdiction for the incorrect collection, remittance, or noncollection of sales taxes, including any penalties or interest, if the error is the result of misleading or inaccurate information provided by a remote seller.		

(2)(G) Relieve remote sellers and certified software providers from liability to State or locality (tax, interest and penalty) for incorrect collection, remittance, or noncollection of sales and use taxes, if error is result of incorrect information or software provided by the State	Remote sellers and certified software providers are relieved from liability to the state or local taxing jurisdiction for incorrect collection, remittance, or noncollection of sales taxes, including any penalties or interest, if the liability is the result of incorrect information or software provided by the [department of revenue].		
(2)(H) Provide remote sellers and certified software providers with 90 days notice of rate changes by State or Local government and relieve remote sellers and certified software providers from liability for collecting sales and use tax at the immediately preceding effective rate during a 90-day notice period if 90 days notice is not provided	(2)(H): 1. The department of revenue shall notify remote sellers and certified software providers of any state or local sales tax rate change at least ninety days before the effective date of such a change. Subsequent to any sales tax rate change, the department of revenue must update the information described in Section 2(D)(i) accordingly. If the department of revenue fails to provide the required notice, remote sellers and certified software providers will be relieved from liability for collecting sales taxes at the immediately preceding effective state and local rates for 90 days after the effective date of the change. 2. The public notice required in paragraph (1) must include the following information for remote sellers: (A) The title and reference to the legislation that the State has enacted requiring remote sellers to collect sales and use tax. (B) The criteria under which remote sellers are required to collect sales and use tax under the State legislation. (C) The rate or rates at which affected remote sellers will be required to collect sales and use tax. (D) The date upon which affected remote sellers will be required to begin collecting sales and use tax.	*Liability to whom? Just the state, or the buyer too?* *Note the content requirements for the notice are taken from the Marketplace Equity Act of 2011*	

	(E) References to compliance information and the form to be filed by remote sellers. 3. The public notice required in paragraph (1) must be given in the same manner as used by the state to give notice of tax increases, including, but not limited to, prominent publication on the taxing authority's website, communication via listserv, informational inserts in return filings, mailed notices, and publication in widely disseminated periodicals.		
MFA Section 3(b) States should think about coordinating any new legislation under the MFA or a similar federal bill with any remote seller legislation they may have already enacted.			
MFA Section 4 – Definitions States may also need to adopt definitions for terms they may not already have, such as certified software provider etc.			