



**DRAFT**

**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-four states that have enacted the Agreement into their laws; and

**WHEREAS**, the Agreement provides telecommunications sourcing rules in Section 314, telecommunications sourcing definitions in Section 315, and telecommunications tax base/exemption definitions in Appendix C, Part II; 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 Section 314 telecommunications sourcing rules, Section 315 telecommunications sourcing definitions and the telecommunications tax base/exemption definitions in Appendix C, Part II, 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, given the Commission's interest in achieving greater uniformity among state tax laws, that the Commission encourages states to consider enacting the Streamlined Sales and Use Tax Agreement's Section 314, telecommunications sourcing definitions, Section 315, telecommunications sourcing rules, and the tax base/exemption definitions contained in as the Library of Definitions, Appendix C, Part II currently in effect, and the states should consider any future amendments to maintain uniformity.

Adopted this 24<sup>th</sup> day of July, 2013 by the Multistate Tax Commission

---

Chair, Multistate Tax Commission

---

Joe Huddleston  
Executive Director