

Multistate Tax Commission



Resolution No. 00-2

Resolution in Support of the Streamlined Sales Tax Project

WHEREAS, forty-five States and the District of Columbia impose a sales and use tax; and

WHEREAS, there is a clear need for simplification of state and local sales tax administration and greater uniformity among States in the administration of the sales and use tax to avoid imposing an “undue burden” on interstate commerce; and

WHEREAS, simplification of the sales and use tax will reduce the burden imposed on those now collecting the tax; and

WHEREAS, more than thirty States are now involved in the Streamlined Sales Tax Project that has as its goal the development of a radically simplified sales tax administration system that will reduce the compliance burden for all types of retailers; and

WHEREAS, the Streamlined Sales Tax Project has developed its operating rules, established its leadership, and begun in earnest the task of simplification; now, therefore, be it

RESOLVED, that the Multistate Tax Commission recognizes the value of the Streamlined Sales Tax Project to the tax systems of States that impose sales taxes, and to the state tax structure as a whole; and be it further

RESOLVED, that the Multistate Tax Commission commend those who are working on the project for their efforts; and be it further

RESOLVED, that States be encouraged to consider active participation in the project.

Adopted this 28th day of July 2000 by the Multistate Tax Commission.

Dan R. Bucks, Executive Director