

Resolution 97-4

Electronic Commerce

WHEREAS, the Internet Tax Freedom Act is of great concern to the Members of the Multistate Tax Commission, and

WHEREAS, a number of substitutes have already been proposed to the Internet Tax Freedom Act such that it is impossible at this time to determine the effect the Internet Tax Freedom Act would have on the Member States, and

WHEREAS, the Member States, their representatives, and other state governmental organizations need information concerning the possible effects of the Internet Tax Freedom Act, and

WHEREAS, the National Tax Association has sponsored a Communications and Electronic Commerce Tax Project whose purpose is to develop model legislation to resolve the tax problems surrounding commerce over the Internet,

NOW, THEREFORE, BE IT RESOLVED, that the Multistate Tax Commission shall provide technical information to any federal Executive Branch official, State, state representative, or state organization concerning the effects of the Internet Tax Freedom Act upon request and support the Communications and Electronic Commerce Tax Project.

Adopted this 8th day of August, 1997, by the Multistate Tax Commission.

Dan R. Bucks, Executive Director