

**Joint Resolution Supporting State Efforts to Promote Uniformity
in the Taxation of Digital Products**

Whereas the Multistate Tax Commission (MTC) is an organization comprised of members who are represented by the departments of revenue throughout the United States; and

Whereas the Streamlined Sales Tax Governing Board (SST) is an organization comprised of members who are represented by the departments of revenue and/or legislators throughout the United States; and

Whereas each organization has its own purpose, mission, and obligations to its members with respect to state tax administration and tax policy; and

Whereas the MTC and SST value the cooperation between the organizations; and

Whereas the MTC and SST value the input and participation in their work by taxpayers and their representatives and by legislators and policymakers; and

Whereas the MTC and SST promote uniformity, certainty, and clarity in state tax administration and tax policy; and

Whereas, consistent with Article VI.(3) of the Multistate Tax Compact, the Uniformity Committee of the MTC is currently studying the taxation of digital products and welcomes the participation by staff of the Federation of Tax Administrators (FTA) and SST and representatives from FTA and SST states; and

Whereas the Streamlined Sales and Use Tax Agreement currently addresses certain aspects of the taxation of digital products and SST continues to develop uniform solutions related to digital products and welcomes the participation by staff of the FTA and MTC and representatives from FTA and MTC states; and

Whereas the taxation of digital products is currently being studied by various organizations such as the United States Internal Revenue Service, the Organization for Economic Cooperation and Development, and the United Nations, indicating the importance of this topic to both multistate and multinational taxpayers; and

Whereas the MTC and SST want to assist legislators and policymakers to make informed decisions when addressing the taxation of digital products;

Therefore, be it resolved, that the MTC and SST jointly support state efforts to promote uniformity in the taxation of digital products and jointly encourage those with interest in current and future uniformity or similar projects undertaken by the FTA, MTC, or SST relating to the taxation of digital products to participate and provide constructive input to guide the projects and assist legislators and policymakers.

Adopted by the Multistate Tax Commission, July 26, 2023

Gregory S. Matson, Executive Director:



Adopted by the Streamlined Sales Tax Governing Board, July 21, 2023

Craig Johnson, Executive Director:

