

# MTC Nexus Committee

## Spring Meeting

April 30, 2025

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STREAMLINED SALES TAX®

# Growth of SST since *Wayfair*

Remote Seller Registrations

Tax Remittances

Certified Service Providers

Foreign Sellers

# Streamlined Sales Tax (SST)

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Effort by State and Local Governments and Business Community

Focus is on:

Simplification

Uniformity

Removing  
Burdens

State  
Sovereignty

# SST's Founding Goals

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Answer the issues presented in *Bellas Hess & Quill*

Entice Congress to grant states authority for sales tax collection outside of physical presence

Voluntary registration of companies without physical presence

Lack of Congressional action, 18 years later led to *South Dakota vs. Wayfair*

# Purpose of the SST Agreement

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The purpose of the Agreement is to simplify and modernize sales and use tax administration in order to substantially reduce the burden of tax compliance.

The Agreement focuses on improving sales and use tax administration systems for all sellers and for all types of commerce.



# Streamlined Sales Tax Evolution

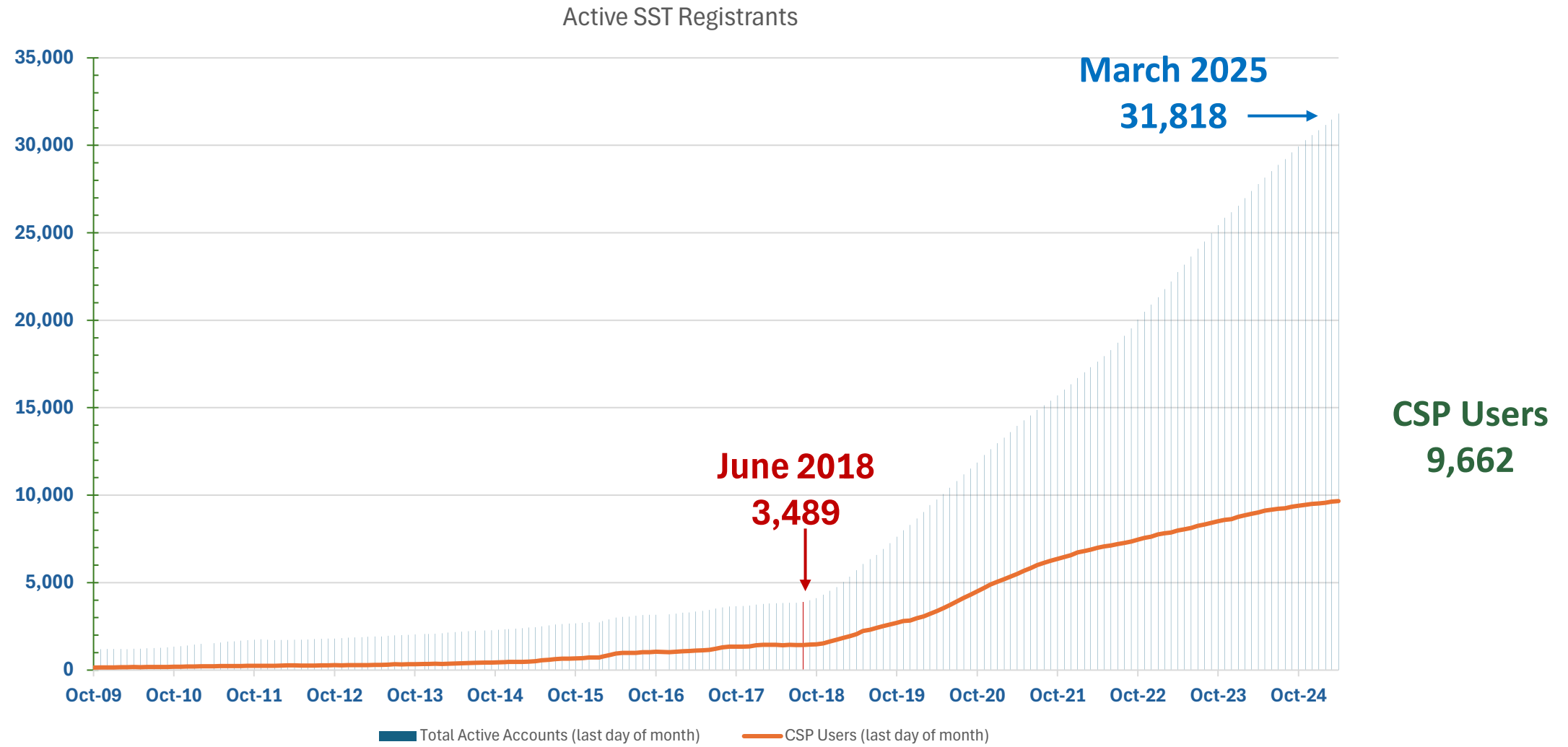
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# The *Wayfair* Effect

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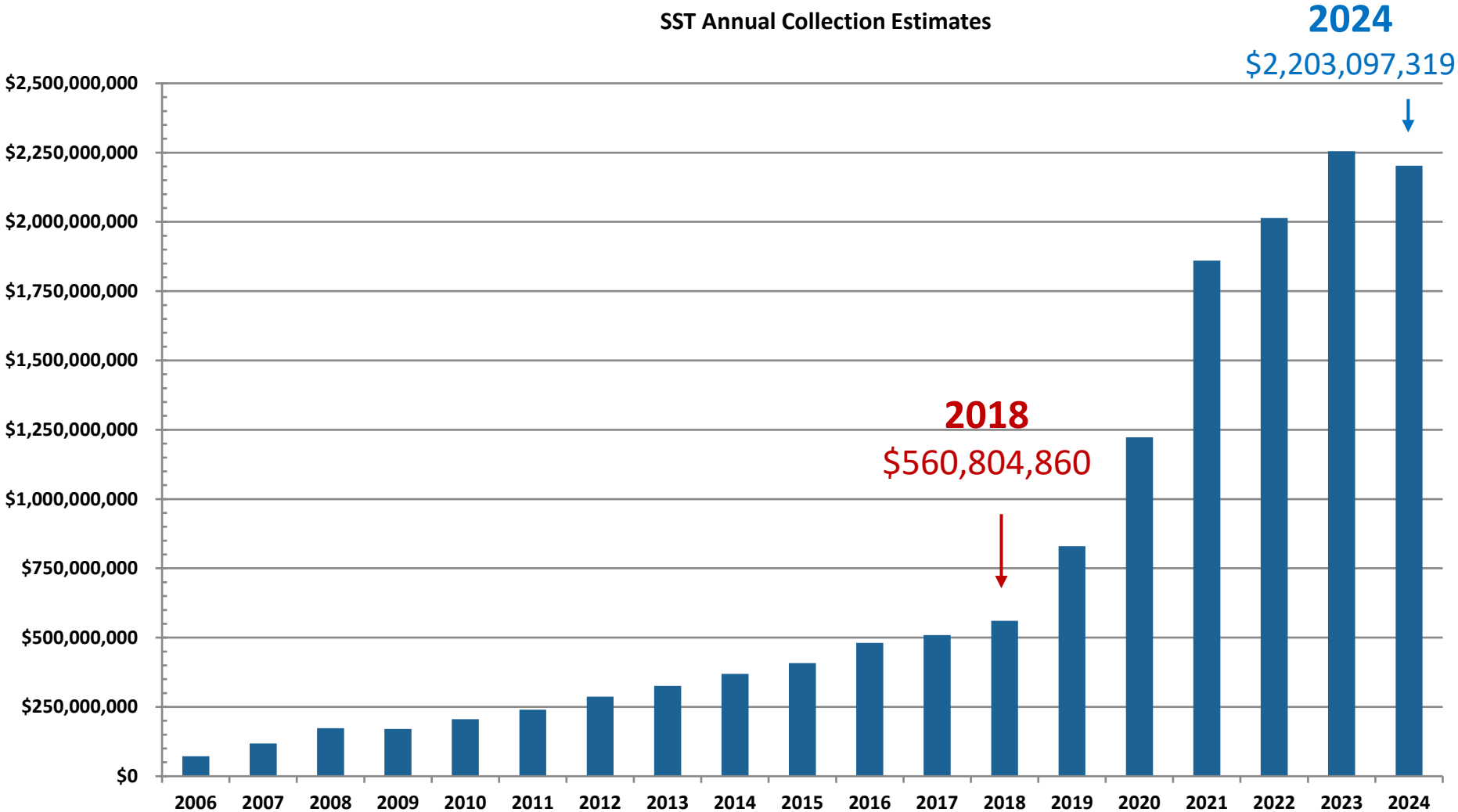
REGISTRATIONS & REMITTANCES

# SST Registrations





# Estimated Remittances



# Foreign Sellers

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OBSTACLES TO REGISTRATION & FILING

# Foreign Sellers



## Obstacles to Voluntary Compliance

### Separate State & Local Tax Administration

- Registrations
- Filing & Remittance
- Multiple Rates within Same Jurisdiction
- Differing Tax Bases
- Different Definitions

### FEIN or SSN Requirements

- Denying Registration

### Resellers

- Marketplace sellers
- Filing Problems

# Foreign Sellers



## Overcoming Obstacles - SST Answers

- Central Registration
- Simplified Electronic Return (SER)
- State & Local Uniformity
  - Tax Base
  - Definitions
  - Exemption Certificate
- Certified Service Providers (CSPs)
- Creation of an ID # when no FEIN
- Tax Administration Practices

***Consistency***

# The Future

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PARTNERING WITH SST

# SST Today & Tomorrow

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More to accomplish

Simplification, Uniformity, Burden Reduction:

Product  
Definitions

Administrative  
Practices

Model  
Legislation

Filing Portal

# Nonmember Participation

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## Goals of Nonmember Participation in Streamline

- Address third point raised by *Wayfair*
- Increased Uniformity
- Improved Tax Collection Accuracy
- Fairness for In-State Businesses

# Ways to partner with Streamlined

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- State & Local Advisory Council (SLAC)
  - No membership requirements!
  - State & Local Government Administrators & Representatives
  - Business Community Involvement
- Registration System
  - Integrate with the SST registration system
- Tax Administration Practices
  - Complete Tax Matrices providing direct taxability answers



Join Us!  
Membership  
in  
Streamlined

Full Membership

Contingent Membership

Associate Membership

Advisor Membership

# Streamlined Sales Tax Governing Board®

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