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**To: Laurie McElhatton (CA), Chair, Uniformity Committee**  
**From: Richard Cram, Director, National Nexus Program**  
**Re: Status of Marketplace Facilitator Certificate Project**  
**Date: April 29, 2025**

Last year, Michele Borens, partner, Eversheds Sutherland law firm in Washington, D.C., proposed to the Multistate Tax Commission Uniformity Committee a form labeled MARKETPLACE FACILITATOR COLLECTION CERTIFICATE – MULTIJURISDICTION, which a marketplace facilitator/provider can use to certify to its marketplace sellers that as of the specified date, the marketplace facilitator/provider will be responsible for collecting and remitting sales/use tax and other required taxes on facilitated marketplace sales for the states indicated on the form, relieving the marketplace seller from that responsibility. The purpose of the form is to address the problem created by some marketplace sellers that have resisted turning off their legacy sales/use tax collection systems, due to their concern over the risk that they could still be held liable for uncollected tax on those sales, even though the marketplace facilitator/provider is now legally required to collect tax on those same sales. The form would be used on an optional basis in states approving its use. It is intended to prevent confusion and over-collection-of-tax situations that are difficult to resolve with state tax departments and the parties involved.

After a survey and some revisions to the form, the tax departments for the following states have indicated approval for use of the form on an option basis in those states: Alabama, Arkansas, Colorado, Georgia, Kentucky, Louisiana, Massachusetts, Missouri, New Mexico, North Dakota, Ohio, Oklahoma, Rhode Island, South Dakota, and Texas. The tax departments of the following states requested changes to the form that are currently being considered: Michigan, Vermont, and Wisconsin. Once those requests are resolved, those states can be added to the list of states in which the form can be used on an optional basis. The form will then be ready for publication on the MTC website and available to the public for download and use in the approving states.