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STREAMLINED SALES TAX LEGISLATION

Implementing States

The following states have enacted legislation authorizing the state to enter into a multistate agreement to streamline its sales and use tax collection and administration in specified ways. This authorizing legislation is generally known as the Uniform (or Simplified) Sales and Use Tax Administration Act and the states that have enacted it are known as the Streamlined Sales Tax Implementing States.

<i>Alabama</i>	<i>Louisiana</i>	<i>Nevada</i>	<i>Tennessee</i>
<i>Arizona</i>	<i>Maine</i>	<i>New Jersey</i>	<i>Texas</i>
<i>Arkansas</i>	<i>Maryland</i>	<i>North Carolina</i>	<i>Utah</i>
<i>District of Columbia</i>	<i>Massachusetts</i>	<i>North Dakota</i>	<i>Vermont</i>
<i>Florida</i>	<i>Michigan</i>	<i>Ohio</i>	<i>Virginia</i>
<i>Illinois</i>	<i>Minnesota</i>	<i>Oklahoma</i>	<i>Washington</i>
<i>Indiana</i>	<i>Mississippi</i>	<i>Rhode Island</i>	<i>West Virginia</i>
<i>Iowa</i>	<i>Missouri</i>	<i>South Carolina</i>	<i>Wisconsin</i>
<i>Kansas</i>	<i>Nebraska</i>	<i>South Dakota</i>	<i>Wyoming</i>
<i>Kentucky</i>			

The Streamlined Act

The Act has been introduced in the legislatures of the following states during 2003. If this legislation is enacted, the state would join the Implementing States.

California S.B. 157, to committee, Feb. 25.

Hawaii S.B. 1397, passed Senate, to House committee, March 10; H.B. 1226, to committee, Feb. 10.

Montana (See below.)

New York S.B. 2850, passed Senate, March 11.

The Streamlined Agreement

On November 12, 2002, the Implementing States approved the Streamlined Sales and Use Tax Agreement and sent it to the states. To come into effect, at least 10 states comprising at least 20% of the total population of all states imposing a state sales tax must be found to be in compliance with its requirements. Legislation to come into compliance has been introduced in the following states during 2003.

Arkansas S.B. 483, introduced Feb. 28.

Florida S.B. 1776, to committees, March 11.

Indiana S.B. 465, passed Senate, to House, Feb. 24; H.B. 1815, passed House, to Senate, Feb. 25.

Kansas S.B. 192, passed Senate, to House committee, March 5; H.B. 2264, to committee, Feb. 12.

Kentucky H.B. 293, to Governor, March 11.

Maine H.P. 552, referred to joint committee, Feb. 14.

Missouri S.B. 631, introduced Feb. 26.

Montana Several bills (S.B. 224, S.B. 466, S.B. 470, and H.B. 749) are pending that would enact a sales and use tax that would include the Streamlined Act and be consistent with the requirements of the Streamlined Agreement.

Nebraska L.B. 282, engrossed, Feb. 24.

North Carolina S.B. 99 and H.B. 44, in committees, Feb. 20.

North Dakota S.B. 2095 and S.B. 2096, passed Senate, to House, Feb. 13.

Oklahoma S.B. 708, passed Senate, to House committee, March 6.

South Dakota S.B. 76, enacted March 5.

Texas S.B. 823, to Senate committee March 10.

Utah S.B. 147, passed both houses, sent for enrollment, March 6.

Washington H.B. 1863, from committee ("do pass"), March 4; S.B. 5783, from committee ("do pass"), Feb. 27.

West Virginia H.B. 3014, to Governor, March 8.

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ASSEMBLY COMMITTEE ON TAXATION
DATE: 4/1/03 ROOM: 3142 EXHIBIT G
SUBMITTED BY: DINO DI CIANNO