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## STREAMLINED SALES TAX LEGISLATION

## Implementing States

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

<i>Alabama</i>	<i>Kansas</i>	<i>Mississippi</i>	<i>Ohio</i>	<i>Utah</i>
<i>Arizona</i>	<i>Kentucky</i>	<i>Missouri</i>	<i>Oklahoma</i>	<i>Vermont</i>
<i>Arkansas</i>	<i>Louisiana</i>	<i>Nebraska</i>	<i>Rhode Island</i>	<i>Virginia</i>
<i>D.C.</i>	<i>Maine</i>	<i>Nevada</i>	<i>S. Carolina</i>	<i>Washington</i>
<i>Florida</i>	<i>Maryland</i>	<i>New Jersey</i>	<i>S. Dakota</i>	<i>W. Virginia</i>
<i>Illinois</i>	<i>Massachusetts</i>	<i>N. Carolina</i>	<i>Tennessee</i>	<i>Wisconsin</i>
<i>Indiana</i>	<i>Michigan</i>	<i>N. Dakota</i>	<i>Texas</i>	<i>Wyoming</i>
<i>Iowa</i>	<i>Minnesota</i>			

## The Streamlined Act

The Act is pending in these states and, if enacted, the state would join the Implementing States.

*California* S.B. 157, to committee, April 2.

*Hawaii* S.B. 1397, to conference committee, April 15; H.B. 1226, to committee, Feb. 10.

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

*Oregon* Several bills are pending that would enact a sales tax that would include the Act; however, as proposed, the tax would not be consistent with the requirements of the Agreement.

## The Streamlined Agreement

The Implementing States have approved the Streamlined Sales and Use Tax Agreement. 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. Conformity legislation has been introduced in the following states during 2003.

*Arkansas* legislation enacted, effective once Agreement goes into effect.

*Florida* S.B. 1776, from committee ("reported favorably"), April 10.

*Indiana* S.B. 465, passed both houses, to conference committee, April 1; H.B. 1815, passed House, passed Senate, April 8.

*Iowa* S.B. 1200, introduced April 14.

*Kansas* S.B. 192, passed Senate, to House committee, March 5; H.B. 2264, to committee, Feb. 12; H.B. 2005 (as amended by Senate), to conference committee, March 28.

*Kentucky* legislation enacted, effective July 1, 2004.

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

*Minnesota* H.B. 1463, introduced April 3.

*Missouri* S.B. 631, in committee, April 8.

*Nebraska* L.B. 282, advanced to final reading, Feb. 24.

*Nevada* A.B. 514, from House committee ("do pass"), April 10.

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

*North Dakota* legislation enacted, effective Jan. 1, 2006.

*Oklahoma* S.B. 708, passed Senate, passed House, April 1.

*South Dakota* legislation enacted, effective Jan. 1 2004 or Jan. 1, 2006.

*Texas* S.B. 823, to committee March 10; H.B. 3143, to committee, March 31.

*Utah* legislation enacted, effective July 1, 2004.

*Washington* H.B. 1863, to committee, March 25; S.B. 5783, passed Senate, from House committee ("do pass"), April 4.

*West Virginia* legislation enacted, effective Jan. 1, 2004.

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