

Amendment No. 681

Senate Amendment to Senate Concurrent Resolution No. 35 (BDR R-1312)

Proposed by: Senate Committee on Taxation**Amends:** Summary: No Title: No Preamble: Amend Joint Sponsorship: No Digest: No

ASSEMBLY ACTION				Initial and Date	SENATE ACTION				Initial and Date	
Adopted	☐	Lost	☐	_____		Adopted	☐	Lost	☐	_____
Concurred In	☐	Not	☐	_____		Concurred In	☐	Not	☐	_____
Receded	☐	Not	☐	_____		Receded	☐	Not	☐	_____

EXPLANATION: Matter in (1) ***blue bold italics*** is new language in the original bill; (2) ***green bold italic underlining*** is new language proposed in this amendment; (3) ~~red strikethrough~~ is deleted language in the original bill; (4) ~~purple double strikethrough~~ is language proposed to be deleted in this amendment; (5) ~~orange double underlining~~ is deleted language in the original bill that is proposed to be retained in this amendment; and (6) ***green bold dashed underlining*** is newly added transitory language.

DLC/BJE



Date: 5/14/2009

S.C.R. No. 35—Urges Congress to enact legislation allowing states to collect sales taxes on remote sales, including sales on the Internet.
(BDR R-1312)



SENATE CONCURRENT RESOLUTION NO. 35—
SENATOR COFFIN

MAY 11, 2009

Referred to Committee on Taxation

SUMMARY—Urges Congress to enact legislation allowing states to collect sales taxes on remote sales, including sales on the Internet.
(BDR R-1312)

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EXPLANATION – Matter in *bolded italics* is new; matter between brackets ~~omitted material~~ is material to be omitted.

SENATE CONCURRENT RESOLUTION—Urging Congress to enact legislation allowing states to collect sales taxes on remote sales, including sales on the Internet.

1 WHEREAS, The 1967 *Bellas Hess* and the 1992 *Quill* Supreme Court decisions
2 denied states the authority to require the collection of sales and use taxes by out-of-
3 state sellers that have no physical presence in the taxing state; and

4 WHEREAS, The combined weight of the inability to collect sales and use taxes
5 on remote sales through traditional carriers and the tax erosion due to electronic
6 commerce threatens the future viability of the sales tax as a stable revenue source
7 for state and local governments; and

8 WHEREAS, The Center for Business and Economic Research at the University
9 of Tennessee has estimated that states lost as much as \$30 billion in 2008 because
10 they were not able to collect taxes on remote sales, including sales on the Internet;
11 and

12 WHEREAS, Since 1999, state legislators, governors, local elected officials, state
13 tax administrators and representatives of the private sector have worked to develop
14 a streamlined sales and use tax collection system for the 21st century; and

15 WHEREAS, Between 2001 and 2004, Nevada and 39 other states enacted
16 legislation expressing the intent to simplify the states' sales and use tax collection
17 systems and to participate in multistate discussions to finalize and ratify an
18 interstate agreement to streamline collection of the states' sales and use taxes; and

19 WHEREAS, On November 12, 2002, state delegates unanimously ratified the
20 Streamlined Sales and Use Tax Agreement, which substantially simplifies state and
21 local sales and use tax collection systems, removes the burdens to interstate
22 commerce that were of concern to the Supreme Court and protects state
23 sovereignty; and

24 WHEREAS, The Streamlined Sales and Use Tax Agreement provides the states
25 with a blueprint to create a simplified and more uniform sales and use tax collection
26 system that, when implemented, allows justification for Congress to overturn the
27 *Bellas Hess* and *Quinn* decisions; and

28 WHEREAS, By March 1, 2009, 23 states, including Arkansas, Indiana, Iowa,
29 Kansas, Kentucky, Michigan, Minnesota, Nebraska, Nevada, New Jersey, North

1 Carolina, North Dakota, Ohio, Oklahoma, Rhode Island, South Dakota, Tennessee,
2 Utah, Vermont, Washington, West Virginia, Wisconsin and Wyoming, representing
3 over 30 percent of the total population of the United States, enacted legislation to
4 bring their states' sales and use tax statutes into compliance with the Agreement;
5 and

6 WHEREAS, The members of the Nevada Legislature and our colleagues in the
7 other states have shown the resolve to acknowledge the complexities of the current
8 sales and use tax collection system, have worked with the business community to
9 formulate a truly simplified and streamlined sales and use tax collection system and
10 have shown the political will to enact the necessary changes to make the
11 streamlined sales and use tax collection system the law; and

12 WHEREAS, The Main Street Fairness Act will be introduced in the 111th
13 Congress to grant those states that comply with the Agreement the authority to
14 require all sellers, regardless of nexus, to collect those states' sales and use taxes;
15 and

16 WHEREAS, Supporting Nevada's efforts to comply with the Streamlined Sales
17 and Use Tax Agreement and the federal legislation granting collection authority to
18 the states are such organizations as: Associated Builders and Contractors-Sierra
19 Nevada Chapter, Associated General Contractors-Las Vegas Chapter, Carson City
20 Chamber of Commerce, Chancellor and Executive Vice Chancellor-Nevada System
21 of Higher Education, Las Vegas Chamber of Commerce, Las Vegas Police
22 Protective Association Metro, Inc., League of Women Voters of Nevada, NAIOP,
23 Nevada Association of School Boards, Nevada Bankers Association, Nevada
24 Chapter Associated General Contractors, Nevada Franchised Auto Dealers
25 Association, Nevada Manufacturers Association, Nevada Mining Association,
26 Nevada Motor Transport Association, Nevada Petroleum Marketers & Convenience
27 Store Association, Nevada Press Association, Nevada Rental Car Group, Nevada
28 State AFL-CIO, Nevada State Education Association, Nevada Taxpayers
29 Association, Professional Fire Fighters of Nevada, Progressive Leadership Alliance
30 of Nevada, Reno Sparks Chamber of Commerce and Retail Association of Nevada;
31 and

32 WHEREAS, Until Congress and the President enact the Main Street Fairness
33 Act, participation by remote sellers is only voluntary and thus states are unlikely to
34 close the revenue gap between what is owed on remote transactions and what is
35 collected; and

36 WHEREAS, Congressman Roy Blunt of Missouri has termed this federal
37 legislation as "fiscal relief for the states that does not cost the Federal Government
38 a single cent," ensuring the viability of the sales and use tax as a state revenue
39 source; now, therefore, be it

40 RESOLVED BY THE SENATE OF THE STATE OF NEVADA, THE ASSEMBLY
41 CONCURRING, That the members of the Nevada Legislature call upon the members
42 of our Congressional Delegation to join as cosponsors of the Main Street Fairness
43 Act, to support its swift adoption by the Congress of the United States and to urge
44 President Barack Obama to sign this Act into law upon its passage by Congress;
45 and be it further

46 RESOLVED, That the Secretary of the Senate prepare and transmit a copy of this
47 resolution to the President of the United States, the Vice President of the United
48 States as the presiding officer of the United States Senate, the Speaker of the House
49 of Representatives and each member of the Nevada Congressional Delegation.