**Federal Implementation Committee**

**MFA 2013 – List of Follow up Issues**

1. Our understanding is that full member SSUTA states are authorized to require remote sellers not qualifying for the small seller exception to collect and remit sales and use taxes beginning 90 days after the State publishes a notice. In no event, however, will authority commence earlier than the first day of the calendar quarter that is at least 90 days after the federal bill is enacted.

2. States must publish a notice of intent to exercise authority under the Act. Should the Governing Board develop and recommend a uniform best practices Notice for state usage?

3. Draft examples describing how the small seller exception will be administered.

4. Prepare a Checklist of issues states need to look at in their own statutes and rules. Some items to consider include:

    a. Voluntary Seller Definition – this definition appears in the CSP contract (section D3). Some states may also have the term "voluntary seller" in their statutes. SSTP states may want to review their statutes to determine whether they need to amend their statutes to update this definition should the federal legislation pass.

    b. States need to review their statutes to confirm they meet all of the federal constitutional requirements for asserting collection authority.

5. The SST organization is reviewing the SSUTA registration system for use by both member and non-member states to determine what modifications may need to be made to deal with registration and deregistration of remote sellers (e.g., year to year fluctuations and discontinuance of businesses).

6. FAQs – Various FAQs will need to be prepared to address questions as to administration under the SSUTA in light of the federal legislation.