RESOLUTION OF THE STREAMLINED SALES TAX GOVERNING BOARD

WHEREAS, the United States Supreme Court in *Quill Corporation v. North Dakota*, 504 U.S. 298 (1992) prohibited sovereign States from imposing a sales and use tax collection duty on sales of goods and services made to residents of the State by a seller who does not have a physical presence in the State;

WHEREAS, in response to that decision and in order to reduce the burden of collecting sales and use taxes, 20 Full Member States have adopted all of the provisions of the Streamlined Sales and Use Tax Agreement and an additional 3 Associate Member States have adopted sufficient provisions to be in substantial compliance with the Agreement;

WHEREAS, this Agreement has simplified and modernized the Member States' sales and use tax laws and thereby reduced the costs and complexity for sellers of goods and services to collect sales and use taxes that are due;

WHEREAS, to further reduce the costs to sellers, the Streamlined Sales and Use Tax Agreement has been amended to provide compensation from the Member States to sellers that collect sales and use taxes under the Agreement;

WHEREAS, such simplification and modernization will result in additional compliance with Member States' sales and use tax laws and will increase revenues at a time in which States are experiencing a decline in revenue due to the recent economic downturn;

NOW, THEREFORE, BE IT RESOLVED BY THE STREAMLINED SALES TAX GOVERNING BOARD;

That Congress recognize that the Streamlined Sales and Use Tax Agreement addresses and resolves many of the concerns set forth by the U.S. Supreme Court in *Quill Corporation v. North Dakota*, and in recognition thereof, pass Legislation authorizing Member States to require the collection of sales and use taxes due and owing on sales of goods and services made to residents of those States by sellers that do not have a physical presence in the State.