

Summary Statistics				
Question	Yes	No	Uncertain	Comments
Do you believe your state could support providing an amnesty proposal for Streamlined registrants using a CSP?	7	5	2	<p>“Yes” comments:</p> <ul style="list-style-type: none"> • AR: Limit to sellers who voluntarily register. • NE: To support these proposals remote seller collection authority is needed. <p>“No” comments:</p> <ul style="list-style-type: none"> • NC: Legislation would be required before any amnesty could be granted for new Streamlined registrants. • SD: There is no timeline for the amnesty to end. If this was another temporary amnesty (possibly 12 months), we might be able to support it. • MN: We would not support offering another amnesty period for sellers registering through the Streamlined Sales and Use Tax registration system. Our experience with the previous SST amnesty program, which was enacted through legislation, was that it did not provide much of a benefit to the state. We found evidence that taxpayers used the amnesty period to register to avoid audit of past periods where taxes were due to the state of Minnesota. MN has a VDA program • NV: Pursuant to NRS 360.095 , if the possibility of amnesty were to be granted to one taxpayer, whether a “volunteer” or not, then all taxpayer would need be granted the possibility of amnesty. This amnesty is something that possibly would need approval of the Governor and the Legislature. • TN: We already provide amnesty for any Tennessee registrants registering through the Central Streamlined Sales Tax Registration System and have been since becoming a Streamlined Associate Member State in October 2005. Pursuant to Tennessee statutes and the SSUTA we are required to provide amnesty to any qualifying Streamlined registrants selecting Tennessee regardless whether they use a CSP or not. • WI: We would consider an additional amnesty for businesses with no nexus or questionable nexus. This should not be limited to registrants using a CSP. <p>“Uncertain” comments:</p> <ul style="list-style-type: none"> • MI: WOULD REQUIRE LEGISLATIVE ACTION. GOVERNING BOARD REAUTHORIZATION ABILITY IS PROBLEMATIC. • NV: In Nevada all taxpayer must be treat equitably pursuant to NRS 360.095 , which would mean that if the possibility of amnesty were to be granted to one taxpayer , whether a “volunteer” or not, then all taxpayer would need be granted the possibility of amnesty. This amnesty is something that possibly would need approval of the Governor and the Legislature.

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If you answered “No” or “Uncertain” to the question above, would your answer change if amnesty was limited to registrants designated as voluntary under the CSP contract?	4	4		<p>"Yes" responses:</p> <ul style="list-style-type: none"> • SD: If you mean “voluntary” in our state, then yes. If you mean “voluntary” in every state, the answer is still yes, but if they have no nexus why would they need amnesty since the assumption is without nexus they would not owe any tax • WI: Any new amnesty program should be limited to only those businesses with no nexus or questionable nexus. If a business has a physical location or employees in the State, we would not want to offer amnesty again. <p>"No" response:</p> <ul style="list-style-type: none"> • MI: REMOVE BOARD REAUTHORIZATION ABILITY. • TN: Tennessee does not have provisions in our statutes to limit the amnesty to only voluntary sellers. The amnesty available under Tennessee statutes that is currently required under the SSUTA is available to any qualified SST registrant not just voluntary sellers.
Do you believe your state could support a broad amnesty program similar to the draft proposal described in this survey?	6	5	3	<p>"Yes" comments:</p> <ul style="list-style-type: none"> • NE: To support these proposals remote seller collection authority is needed. <p>"No" comments:</p> <ul style="list-style-type: none"> • MI: REMOVE ABILITY OF GOVERNING BOARD TO REAUTHORIZE. • MN: Same response as Question 1. • SD: Include a deadline for the amnesty to end, preferably 12 months. Allow the state to not provide amnesty if the state had previous contact with the seller to become registered due to activity in the state. • TN: We would not support a broad amnesty plan for sellers with respect to other state and local taxes and fees. Since Tennessee imposed sales and use tax in 1947, we have never had an amnesty program other than the amnesty that is required currently under the Agreement for member states to provide through the 12 months after becoming a full member. We have voluntary disclosure agreement information related to other state taxes available specifically for Streamlined registrants on our web site. • WI: Any new amnesty program should be limited to only those businesses with no nexus or questionable nexus. If a business has a physical location or employees in the State, we would not want to offer amnesty again. <p>"Uncertain" comments:</p> <ul style="list-style-type: none"> • KY: If broad amnesty means open-ended and multi-tax, then there will definitely be issues. Any offer will require legislation unless we work through the parameters of our existing VDA program. • NC: Not without new legislation being enacted. • NV: NRS 360.095 states that we must treat ALL taxpayers the same, those out of state and those in state, and merely changing the status to voluntary would not change the intention or application of this statute.

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Would implementation of an amnesty program require your state to make statutory and/or administrative changes?	11	2	1	<p>Comments:</p> <ul style="list-style-type: none"> • Collectively: The member states expressed a range of time for making administrative and statutory changes. From the time the Governing Board adopted a proposal, the range varied from zero to twenty four months. • WI: Indicated no change would be required if the proposal was limited to sellers with no or questionable nexus. • TN: We are already offering amnesty for sales and use tax purposes as provided above for Streamlined registrants in Tennessee. We have been since October 2005.
Would your state be opposed to allowing amnesty for other state and local taxes?	3	7	4	Comments for "required" amnesty apply here.
Would your state be opposed to requiring amnesty for other state and local taxes?	8	2	4	<p>"Yes" comments:</p> <ul style="list-style-type: none"> • IA: Not opposed if limited to remote sellers. <p>"Uncertain" comments:</p> <ul style="list-style-type: none"> • KY: No sure if this would be viable option or not. There would need to be clear restrictions for any under audit, previously contacted, re-incorporations, etc. and possibly longer filing period requirements. • NV: Possibly not opposed but this would involve discussions with Counties and Cities. There are taxes that are collected by the state and then distributed to the counties and cities as required by currently adopted NRS, NAC and distribution policies, procedures and formulas. As far as any fees or assessments collected at the county and city levels the state could not speak to this issue. Sales and Use tax are statutorily mandated to be collected by the State, and then the County portions are distributed according to formulas that are legislatively controlled, so any amnesty with regards to those might require discussions with the Counties. • NC: Amnesty legislation was introduced during the 2011 session but was not ratified by the General Assembly. • WI: We can allow or require amnesty for those state taxes we administer. We would require statutory changes for allowing or requiring amnesty for local taxes.

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Are there specific elements that your state finds to be critical or necessary components of any amnesty proposal that might be pursued?	NA	NA	NA	<p>Comments:</p> <ul style="list-style-type: none"> • IN: I don't think that we want to allow for other taxes to be included. We don't want to include sellers that reincorporate, name changes or mergers if the former entity has delinquent liabilities. • IA: We would be agreeable to the draft amnesty proposal which follows the same format as the original amnesty allowed to registered sellers. • KY: There would need to be a specific start and end to the amnesty similar to provisions in place with our initial SST implementation. • MN: Remove the limitation that a state cannot audit prior to registration. Remove the limitation that a state must toll its statute of limitations during the thirty-six month period. • NE: The time period for amnesty should be one year from the date the state statutes are effective to require collection from remote sellers. • NV: A time frame being clearly defined, and clear toggles/triggers that would make a taxpayer either eligible or ineligible. Also, the taxes included in the amnesty would have to be clearly designated or identified. • NC: Some type of questionnaire/documentation to verify that such is a volunteer registrant. • SD: Include a deadline for the amnesty to end, preferably 12 months. Allow the state to not provide amnesty if the state had previous contact with the seller to become registered due to activity in the state. • TN: Historically, Tennessee does not provide amnesty programs. Tennessee has a VDA program that is available any time if a seller qualifies. In general the VDA program limits the period of liability and forgives penalties that would otherwise be due. • WA: Amnesty should be designed to expire so that member states can determine the effectiveness of the amnesty program and so that sellers are encouraged to register rather than wait. • WI: No physical location in the state. No employees in the state. No nexus or questionable nexus.

Question	Yes	No	Uncertain	Comments
Other state comments	NA	NA	NA	<p>Comments:</p> <ul style="list-style-type: none"> • KY: While working through a current amnesty, the GB should also consider provisions to put in place in conjunction with federal collection authority. • MN: The state of Minnesota is opposed to the amnesty that would include a requirement that states to toll the statute of limitations during the thirty-six month period. • NV: An amnesty program would take the approval of the Governor and the legislature and could take as much as 2 years to accomplish given the legislative cycle in Nevada. • SD: The previous amnesty did not bring in very many registrants and we noticed some canceled after their 36 months. What are the expectations and advantages of another amnesty and how it will help move along the Main Street Fairness Act? Will this amnesty require the participation of all full member states? • WA: Member states should consider adding limitations on sellers under re-incorporations, name changes, mergers, and asset purchases. Absent such protections, amnesty may provide significant avenues for tax avoidance. Any proposal should consider limiting amnesty to sellers that have not been specifically contacted through compliance efforts. We will have specific comments for proposal language if this issue moves forward. We also suggest changing the program title to voluntary registration benefit or something similar. Amnesty may be a difficult political sell in some instances • WI: Look at what states do now with voluntary disclosure programs. See if there might be some synergies among member states