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[Section] QUALIFYING REGISTRANT SELLER SAFE HARBOR:

- A. Each full member state shall not commence any action in law or otherwise with respect to a Qualifying Registrant Seller for uncollected or unpaid sales or use tax for retail sales in periods prior to the date that seller registers under this Agreement. This safe harbor precludes actions for uncollected or unpaid sales or use tax, together with penalties and interest. This safe harbor is fully effective, absent the seller's fraud or intentional misrepresentation of a material fact, as long as the seller continues registration and continues payment or collection and remittance of applicable sales or use taxes for a period of at least [insert] months. This does not prohibit actions by the state to collect tax directly from the buyer.
- B. A full member state shall treat a seller as a Qualifying Registrant Seller, if the seller meets all of the following conditions at the time of registration with the Agreement:
1. The seller agrees to pay or to collect and remit applicable sales or use tax on sales made to purchasers in member states in accordance with the terms of the Agreement;
 2. The seller was registered with the member state at any time prior to registration under this Agreement;
 3. The seller has been in operation for at least twelve (12) months under the same name and tax identification [insert specific type if desired] number prior to registration with the Agreement;
 4. The seller owns no real or tangible personal property in the member state and maintained no place of business in the member state during the year preceding registration under this Agreement or the preceding [insert] calendar years;
 5. The seller has had gross retail sales of less than [insert] dollars [insert] in the member state in the year of registration and in the [insert] prior calendar years;
 6. The seller has not received a notice of the commencement of an audit, been assessed sales or use tax in the member state, or been specifically contacted by the member states tax agency through the member state's compliance efforts prior to registration under this Agreement; and
 7. The seller makes an affirmative election for relief under this Agreement with respect to the member state. Elections can be made only on or after the [Insert day] of [Insert month] [Insert year] and before the [Insert day] of [Insert month] [Insert year] [suggested 12 month period per Amnesty survey].
- C. Sellers electing treatment as a Qualifying Registrant Seller must complete a form questionnaire verifying eligibility. Member states shall certify the questionnaire.
- D. Member states are not required to provide relief for sales or use taxes already paid or remitted to the state or for taxes collected by the seller.

- E. Each member state shall toll its statute of limitations applicable to asserting a tax liability during this [insert month period from A] month period.
- F. The relief is applicable only to sales or use taxes due from a seller in its capacity as a seller and not to sales or use taxes due from a seller in its capacity as a buyer.
- G. A member state may allow terms and conditions more favorable to a seller than the terms required by this section.
- H. This Section shall terminate in the event Congress enacts federal legislation granting states the authority to require remote sellers to collect sales and use taxes covered by the Agreement. Termination of this Section shall be effective on the date federal legislation is enacted. Termination shall not negatively impact any valid elections made under this Section prior to enactment of federal legislation.

[Section] Federal Legislation Amnesty:

A. Subject to the limitations in this section:

1. If Congress grants states the authority to require remote sellers to collect sales and use taxes covered by the Agreement, each full member state shall provide amnesty for uncollected or unpaid sales or use tax to a seller who initially registers with the Streamlined sales and use tax registration system and agrees to pay or to collect and remit applicable sales or use tax on sales made to purchasers in member states in accordance with the terms of the Agreement. *[Drafters note: Consider whether a grace period would also be needed for seller taxes, penalties, and interest accruing in periods between the time a seller registers under the Agreement and when a member state asserts authority to collect tax, i.e., before the Governing Board's compliance determination]*
2. Amnesty must be provided only to those sellers that register under this Agreement within the amnesty registration period. The amnesty registration period begins on the date the federal legislation becomes enacted and ending on the last day of the calendar month [insert number] calendar months thereafter.
3. A member state is not required to provide amnesty under this section if the seller was previously registered in that state anytime after October 2005 prior to registration with the Streamlined sales and use tax registration system.
4. The amnesty will preclude assessment for uncollected or unpaid sales or use tax together with penalties or interest for sales made during the period the seller was not registered in the state.
5. Member states are not required to provide amnesty to a seller with respect to any matter or matters for which the seller received notice of the commencement of an audit and which audit is not yet finally resolved, including any related administrative and judicial processes, or who have been specifically contacted through the member state's compliance efforts.
6. Member states are not required to provide amnesty for sales or use taxes already paid or remitted to the state or to taxes collected by the seller.
7. The amnesty is fully effective, absent the seller's fraud or intentional misrepresentation of a material fact, as long as the seller continues registration and continues payment or collection and remittance of applicable sales or use taxes for a period of at least thirty-six months.

8. Each member state shall toll its statute of limitations applicable to asserting a tax liability during this thirty-six month period.
9. The amnesty is applicable only to sales or use taxes due from a seller in its capacity as a seller and not to sales or use taxes due from a seller in its capacity as a buyer.
10. A member state may allow amnesty on terms and conditions more favorable to a seller than the terms required by this section.