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President Brubaker,

We write on behalf of the National Conference of State Legislature's (NCSL) Executive Committee Task Force on State and Local Taxation concerning the Streamlined Sales Tax Governing Board's consideration of deal of the day vouchers. By unanimous vote the task force asserted that deal of the day vouchers should be treated as a regular discount and that the tax should be based on the price the consumer paid and not on the value of the voucher. This ensures simplification and uniformity as coupons and items on sale are also taxed on the price the customer pays and not the initial value. Therefore, we urge the Governing Board to adopt RP12013 at upcoming September Governing Board meeting in Salt Lake City, Utah.

Thank you for your consideration.

Senator Pam Althoff, Illinois
Co-Chairs, NCSL Executive Committee

Delegate Shelia Hixson, Maryland
Task Force on State and Local Taxation