

# DRAFT – FOR DISCUSSION PURPOSES ONLY

## Sample “MFA Notice” Language

Pursuant to Section 2 of the Marketplace Fairness Act of 2013 (Act \_\_\_\_), notice is hereby given this \_\_ day of \_\_\_\_\_, 2013, that (*enter State Name*) as a Member State under the Streamlined Sales and Use Tax Agreement (SSUTA) is exercising the authority granted to it under Act \_\_\_\_, and Section \_\_\_\_ of \_\_\_\_ [insert state legislation authorizing participation in SSUTA and any other applicable legislation] to collect sales and use tax on remote sales sourced to \_\_\_\_\_ (*enter State name*). Therefore, all sellers not qualifying for the small seller exception described in Section 2 (c) of Act \_\_\_\_ are hereby notified that you are required to collect and remit the (*enter State name*) state [and local] sales and use taxes for remote sales sourced to \_\_\_\_ (*enter State Name*) pursuant to the Streamlined Sales and Use Tax Agreement which occur on and after \_\_\_\_\_ (*enter effective date – first day of calendar quarter*). Information about registration, tax rates and forms are available online at: \_\_\_\_\_ (*enter applicable website address*).

## Additional Discussion Items Related to Notice

- **Publication of Notice** – Each member state will need to determine if it must provide notice under the Marketplace Fairness Act legislatively, by executive order, by revenue department action, or by any other means.
- **Other Legal Requirements** - Each member state should confer with its own legal staff to make sure its assertion of authority to collect under the MFA satisfies other statutory requirements and constitutional requirements (e.g., federal due process clause).
- **Review Existing Nexus Statutes** – Any state with other nexus legislation already on its books (e.g., click-through nexus laws), should review its current statutes to determine how those laws may impact implementation of collection authority under the MFA.

The Sample MFA Notice is based on S 743 RFH and represents language that member states may consider when determining how to provide notice and is not intended to suggest how that notice should be provided. This document does not constitute legal advice with respect to federal or state law and should not be relied upon.

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