

State	Contact Person	Does your state have local jurisdictions with local Sales & Use taxes?	Would you consider a local representative in your state's GB delegation?	Comments
Alabama	Dan Bass	Yes		AL is a home-rule state which allows local governments to collect and administer their own taxes and/or hire a third party to act on their behalf. ADOR collects and administers local taxes for 197 localities, which represent approximately half of all the localities in AL. ADOR has the ability through its tested and proven electronic filing system, to be a single point of filing and payment clearinghouse for all taxpayers and all localities; however, beyond the locals we administer, only a few local governments have been willing to embrace this idea in past years. The Department has on numerous occasions attempted to reassure self-administered localities that the state is not trying eliminate any of their jobs, but rather provide a single point of filing to assist businesses in the Streamlined Sales Tax initiative. The best example I can give is this worst-case scenario-a business that makes sales in all localities in AL must file 92 separate returns and pay local tax to each individual location in the state of AL. Given the filing complexities of different returns and.. (comments below)
Alaska	Christie Comanila	Yes	Yes	
Arizona	Tom Atchley	Yes	No	
Arkansas				
California				
Colorado				
Connecticut				
Delaware				
Florida				
Georgia				
Hawaii				
Idaho				
Illinois				
Indiana	Joe VanDevender	No	see comments	I don't know. The four current positions are by statute and are under the legislatures control. They are pretty firm. It would depend on the state. I wouldn't think Indiana has a dog in the fight.
Iowa	Larry Paxton	Yes	No	Iowa would not use this option but has no objections to its use.
Kansas	Joan Wagnon	Yes	Yes	For some states, this representation is important and doesn't detract from the governing board's functioning. It should be adopted.
Kentucky	Ricky Haven	No	No	Kentucky recommends having the option to include a local government representative at some point.
Louisiana				
Maine				
Maryland				
Massachusetts				
Michigan	Mike Eschelbach	No	No	Local governments currently are represented on SLAC. Increased presence of and participation by representatives of local governments may have the undesirable affect of slowing processes through increased parochial debate/comments reflecting local perspectives.
Minnesota	Larry Wilkie	Yes	No	No comments
Mississippi				

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Missouri				
Montana				
Nebraska	Tom Gillaspie	Yes	No	Nebraska municipalities have never been involved in the tax policy administration of the sales and use tax programs and would not have the background required.
Nevada	Dino DiCianno	Yes	Yes	The benefit of doing this is to have the state and locals on the same sheet of music.
New Hampshire				
New Jersey	Craig W. Rook	No	no answer	
New Mexico	Rebecca Abbo	No	Yes	It would make sense for the local governments of those states who have local jurisdictions that are required to have the same tax base as the state to have representation.
New York				
North Carolina	Andy Sabol	Yes	No	Under current law, only the Secretary of Revenue is authorized to represent the state. North Carolina does not oppose the opportunity for states to include local government representatives; however, it is not anticipated that there will a change to the make-up of the North Carolina delegation.
North Dakota	Myles Vosberg	Yes	No	
Ohio	Bill Riesenberger	Yes	no answer	
Oklahoma	Robert Thompson	Yes	Yes	
Oregon				
Pennsylvania				
Rhode Island	Peter McVay	No	No	
South Carolina				
South Dakota	Jane A. Page	Yes	No	
Tennessee	Sherry Harrell	Yes	Unknown	Tennessee does not have any objections if other states had the option to include a local representative in it's delegation to the Governing Board. T.C.A. § 67-6-804 currently provides Tennessee delegation to the Governing Board shall be represented by the following 4 delegates: the commissioner of revenue or the commission's designees; 1 member of the House of Representatives appointed by the speaker of the house; 1 member of the Senate appointed by the speaker of the senate; and the comptroller of the treasury. Tennessee statutes would likely need to be amended for Tennessee to exercise the option afforded by AM08022.
Texas	Robin Corrigan	Yes	Yes	Texas regards local jurisdictions as a very important part of our governmental structure. If Texas becomes a member state, local governments will be heavily impacted by the decisions made by the SST Governing Board, therefore local governments should be provided with a "seat at the table" so that they can voice their concerns and suggestions.
Utah				
Vermont	Susan Mesner	Yes	Unlikely	Local option taxes account for a small fraction of state collected sales tax - only 9 Vermont towns have a local sales & use tax.
Virginia	Mark Haskins	Yes	Yes	Virginia would support this amendment as long as the inclusion of a local government representative was optional. We would not support the mandatory inclusion of a local government representative.
Washington				
West Virginia	Dana K Angell	No	No	No comments
Wisconsin	Craig Johnson	Yes	No	
Wyoming	Pete Anderson	Yes	No	No comments

Alabama's comments continued.....

the voluminous amount of returns required, it only makes sense to have one central clearinghouse for all local returns and payments while allowing the localities to maintain their administrative function. Giving credence to all the self-governing local entities by allowing a seat on the Governing Board will not make it any easier for Alabama or the other states with home rule to achieve the requirements set forth by SST in providing a central point of filing.

Based on the issues mentioned above, it would be in the best interest of the state of Alabama, as far as SST is concerned, to exclude local government representation on the Governing Board as a member of a state's 4-member delegation.

However, should SST determine to allow and/or require local tax representation as part of a state's 4-member delegation to the board, then all states should be required to have this local government representation not just a few (either make it a requirement for all states or leave it out).