

RP06001

A motion by Indiana, Kansas, Kentucky, North Dakota, Ohio, Oklahoma, Tennessee, Utah, West Virginia for a rule relating to Model 1 and 2 seller registration:

IV. ARTICLE IV. Seller Registration.

Rule 401.1. Registration.

401.1 Time allowed a Model 1 or 2 seller to integrate with a CSP or CAS before losing amnesty.

- a) For a volunteer seller registering under Model 1, their obligation to collect will commence no later than on the first day of the calendar month after at least 60 days after registration on the central registration system.
- b) For a volunteer seller registering under Model 2, their obligation to collect will commence no later than on the first day of the calendar month after at least 60 days after registration on the central registration system.
- c) A Model 1 seller that fails to register with a CSP and begin collecting as outlined above or fails to register and begin collecting under Model 2 or Model 4 will lose its amnesty granted under Section 402 of the Agreement. A seller has the option of canceling its registration pursuant to the terms of the Agreement.
- d) A Model 2 seller that fails to complete its registration under Model 2 and begin collecting as outlined above or fails to register and begin collecting under Model 1 or Model 4 will lose its amnesty granted under Section 402 of the Agreement. A seller has the option of canceling its registration pursuant to the terms of the Agreement.
- e) The obligation to collect sales and use taxes for 36 months as provided in Section 402 of the Agreement will begin on the date the collection obligation begins.
- f) States will hold registrations of any volunteer not already registered in that state that registers through the central registration system as a Model 1 and Model 2 seller in suspense and will not take enforcement action for failure to file a return until after the obligation to collect begins.