A motion by Wisconsin relating to state level administration:

Section 301: STATE LEVEL ADMINISTRATION

A. Each member state shall provide state level administration of sales and use taxes subject to the Agreement. The state level administration may be performed by a member state's Tax Commission, Department of Revenue, or any other single entity designated by state law. Sellers and purchasers are only required to register with, file returns with, and remit funds to the “state level authority.” Each state level authority of a member state shall provide for collection of any local taxes and distribution of them to the appropriate taxing jurisdictions. Each member state’s tax and the tax of its local jurisdictions shall not conduct independent sales or use tax audits of sellers and purchasers registered under the Agreement.

B. If authorized by its state law, nothing in this section prohibits the state level authority from authorizing audits of taxpayers to be conducted or performed by others on behalf the state level authority so long as: (1) the person is conducting the audit for all taxes due and not just for taxes due to a specific local taxing jurisdiction, (2) the person is subject to the same confidentiality provisions (and other protections afforded to a taxpayer) as a person working for the state level authority, (3) the person is not paid on a contingent fee basis, (4) absent fraud, a refund claim filed subsequent to the audit that covers part of the audit period or mutual consent, the audit does not cover an audit period already conducted by the state level authority or another person acting on its behalf and (5) the audit is subject to the same administrative and appeal procedures granted to audits conducted by the state level authority.