

A motion by Oklahoma relating to uniform tax returns:

Section 318: UNIFORM TAX RETURNS

Each member state shall:

- A. Require that only one tax return for each taxing period for each seller be filed for the member state and all taxing jurisdictions within the member state.
- B. Require that returns be due no sooner than the twentieth day of the month following the month in which the transaction occurred.
- C. Allow any ~~Model 1, Model 2, or Model 3~~ seller registered under the agreement to submit its sales and use tax returns in a simplified format that does not include more data fields than permitted by the governing board. A member state may require additional informational returns to be submitted not more frequently than every six months under a staggered system developed by the governing board.
- D. Allow any seller that is registered under the Agreement, which does not have a legal requirement to register in the member state, and is not a Model 1, 2, or 3 seller, to submit its sales and use tax returns as follows:
 1. Upon registration, a member state shall provide to the seller the returns required by the state.
 2. A member state may require a seller to file a return anytime within one year of the month of initial registration, and future returns may be required on an annual basis in succeeding years.
 3. In addition to the returns required in subsection (D)(2), a member state may require sellers to submit returns in the month following any month in which they have accumulated state and local tax funds for the state in the amount of one thousand dollars or more.
- E. Participate with other member states in developing a more uniform sales and use tax return that, when completed, would be available to all sellers.
- F. ~~Require, at each member state's discretion, all Model 1, 2, and 3 sellers to file returns electronically. It is the intent of the member states that all member states have the capability of receiving electronically filed returns by January 1, 2004.~~
Adopt a standardized transmission process to allow for receipt of uniform tax

returns and other formatted information as approved by the Governing Board.
Such a process will provide for the filing of returns for multiple legal entities in a single transmission and will not include any requirement for manual entry or input of any of the aforementioned information.

Section 319: UNIFORM RULES FOR REMITTANCES OF FUNDS

Each member state shall:

- A. Require only one remittance for each return except as provided in this subsection. If any additional remittance is required, it may only be required from sellers that collect more than thirty thousand dollars in sales and use taxes in the member state during the preceding calendar year as provided herein. The state shall allow the amount of any additional remittance to be determined through a calculation method rather than actual collections. Any additional remittances shall not require the filing of an additional return.
- B. Require, at each member state's discretion, all remittances from sellers under Model 1, 2, and 3 to be remitted electronically.
- C. Allow for electronic payments by both ACH Credit and ACH Debit.
- D. Provide an alternative method for making "same day" payments if an electronic funds transfer fails.
- E. Provide that if a due date falls on a legal banking holiday in a member state, the taxes are due to that state on the next succeeding business day.
- F. Require that any data that accompanies a remittance be formatted using uniform tax type and payment type codes approved by the governing board.
- G. Adopt a standardized transmission process for the filing of remittances for multiple legal entities in a single transmission.