

A motion by Tennessee to amend the SSUTA relating to sourcing florist wire sales to the origin of the order:

Section 309: APPLICATION OF GENERAL SOURCING RULES AND EXCLUSIONS FROM THE RULES

A. Each member state shall agree to require sellers to source the retail sale of a product in accordance with Section 310. The provisions of Section 310 apply regardless of the characterization of a product as tangible personal property, a digital good, or a service. The provisions of Section 310 only apply to determine a seller's obligation to pay or collect and remit a sales or use tax with respect to the seller's retail sale of a product. These provisions do not affect the obligation of a purchaser or lessee to remit tax on the use of the product to the taxing jurisdictions of that use.

B. Sections 310 and 312 do not apply to sales or use taxes levied on the following:

1. The retail sale or transfer of watercraft, modular homes, manufactured homes, or mobile homes. These items must be sourced according to the requirements of each member state.
2. The retail sale, excluding lease or rental, of motor vehicles, trailers, semi-trailers, or aircraft that do not qualify as transportation equipment, as defined in Section 310, subsection (D). The retail sale of these items shall be sourced according to the requirements of each member state, and the lease or rental of these items must be sourced according to Section 310, subsection (C).
3. Telecommunications services and ancillary services, as set out in Section 315, and Internet access service shall be sourced in accordance with Section 314.
4. Until December 31, 2009, florist sales as defined by each member state. Prior to this date, these items must be sourced according to the requirements of each member state. Florist wire sales, in which an order that is taken from the customer by one retail florist and then transmitted to another retail florist in the same or another state to be filled and delivered, are sourced to the origin of the order. The florist taking the order from the customer is responsible to pay or collect any sales tax and remit it to the appropriate origin taxing authority. The florist filling and delivering the order is not responsible to pay or collect sales tax.