

**November 8, 2010**

**A motion by Oklahoma to adopt the following as a substitute amendment for AM09002A02 relating to other taxes on communications services:**

- A. For taxes on communications services, a member state must provide:
- (1) databases in accordance with the provisions of Sections 305 and 307 containing applicable rates and jurisdictional boundaries.
  - (2) refund procedures consistent with the provisions in Section 325 of the Agreement,
  - (3) relief consistent with the provisions set out in Sections 306 and 328 of the Agreement, and
  - (4) a taxability matrix consistent with Section 328 of the Agreement.

In adopting the requirements of this subsection, a member state shall apply the applicable sourcing rules in Article III of the Agreement.

- B. The Governing Board shall promulgate an interpretive rule pursuant to Section 902 of the Agreement to determine which taxes shall be considered “taxes on communications services” for purposes of this Section.
- C. A member state shall not be required to comply with the provisions of subsection A of this Section until 2 years after the Governing Board has promulgated the rule required in subsection B of this Section.