

A motion by Wisconsin to amend the SSUTA relating to purchasers and state level administration:

Section 301: STATE LEVEL ADMINISTRATION

Each member state shall provide state level administration of sales and use taxes. 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 member state shall provide for collection of any local taxes and distribution of them to the appropriate taxing jurisdictions. Each member state shall conduct, or as approved by the Governing Board authorize others to conduct on its behalf, all audits of the sellers and purchasers registered under the Agreement for that state's tax and the tax of its local jurisdictions, ~~and local~~ Local jurisdictions shall not conduct ~~independent~~ sales or use tax audits of sellers or purchasers registered under the Agreement.