A motion by Oklahoma to amend Section 610 of the SSUTA relating to the small seller exception:

Section 610: SMALL SELLER EXCEPTION
A. The governing board shall develop a sales volume threshold for determining which small “remote sellers” qualify for an exemption from the requirement to collect sales or use taxes on “remote sales.” In making such a determination the governing board shall consider whether:
   1. The sales are occasional or isolated;
   2. The sales are of such low volume that the administrative expense of collection imposes too great a burden on both seller and member state;
   3. The collection burden on the remote seller is offset by compensation;
   4. The remote seller has a monthly filing requirement in a member state;
   5. Certified service providers for sellers in that industry group are readily available; and
   6. Technology solutions are available to mitigate the filing burden.

In making such determination, the governing board shall identify the total annual dollar volume of gross remote sales nationwide of the seller above which would trigger a collection responsibility for remote sellers. The exemption threshold shall be set at a relatively low level and over time adjusted downward so that only sellers making isolated or occasional sales are excluded from the collection requirement.

The threshold shall be based on national remote sales volume.

B. “Remote sellers” shall be required to annually determine if the small seller exemption applies based on (1) sales volume of the seller and (2) the annual policy determination of the governing board. To determine whether a remote seller qualifies for the small seller exception, the seller computes the total gross national remote sales volume for the most recent 12-month period of beginning July 1 of one calendar year and ending June 30 of the next calendar year. If the total gross national remote sales volume for such period exceeds the exemption threshold amount in effect for such period, then the remote seller shall begin collection and remittance of sales and use tax on remote sales on January 1 of the following year.
C. Once a seller has exceeded the exemption threshold, the seller must be allowed until the beginning of the first calendar quarter commencing within 60 days following the date such threshold is exceeded in order to prepare before the collection obligation becomes effective. If gross national remote sales volume for a seller that is currently collecting and remitting sales and use tax on remote sales falls below the small seller exemption threshold amount then in effect, such seller shall continue to collect and remit such taxes until the end of the following calendar quarter.

D. In determining whether a “remote seller” has exceeded the small seller exemption threshold, the remote sales of such seller should be totaled with the remote sales of any affiliated business owned in whole or substantial part by another “remote seller” selling the same or substantially similar products and doing business under the same or substantially similar business. No “remote seller” that is part of an affiliated group with a gross national remote sales volume above the small seller exemption threshold is eligible to qualify for the small seller exemption, even if such seller’s gross national remote sales volume is below such threshold.

E. The governing board shall post information about the small seller exception on its website at least 90 days prior to the date on which it becomes effective on the first day of a calendar quarter.

F. The governing board shall review the small seller exemption threshold every two years, and such threshold may be adjusted no more frequently than annually with not less than 90 days notice. Remote sellers claiming the small seller exemption must file an exemption certificate with the online registration system, stating that they qualify for the small seller exception and meet such threshold. Prior to the implementation of remote collection authority in any state, the governing board shall enact rules that provide for the registration of remote sellers and the implementation of the requirement for remote sellers to begin collecting.
G. The governing board shall adopt rules to establish the amount of annual gross remote sales necessary to require a seller to register with the online registration system and the amount of annual gross remote sales necessary to require a seller to collect sales and use tax.