

**STREAMLINED SALES AND USE TAX AGREEMENT**  
**PETITION FOR MEMBERSHIP**

**WHEREAS**, it is in the interest of the private sector and of state and local governments to simplify and modernize sales and use tax administration;

**WHEREAS**, such simplification and modernization will result in a substantial reduction in the costs and complexity for sellers of personal property and services in conducting their commercial enterprises;

**WHEREAS**, such simplification and modernization will also result in additional voluntary compliance with the sales and use tax laws;

**WHEREAS**, such simplification and modernization of sales and use tax administration is best conducted in cooperation and coordination with other states; and

**WHEREAS**, the State of Ohio levies a sales tax and levies a use tax. "Sales tax" means the tax levied under Ohio Rev. Code 5739.02 and "use tax" means the tax levied under Ohio Rev. Code 5741.02.

**NOW**, the undersigned representative hereby petitions the governing board of the Streamlined Sales and Use Tax Agreement for membership into the Agreement.

  
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Joseph W. Festa

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Tax Commissioner  
STATE OF OHIO