

**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 Tennessee levies a sales tax and levies a use tax. "Sales tax" means the tax levied under Tennessee Code Annotated Title 67 Chapter 6 and "use tax" means the tax levied under Tennessee Code Annotated Title 67 Chapter 6.

**NOW THEREFORE**, the undersigned representative hereby petitions the governing board of the Streamlined Sales and Use Tax Agreement (or Co-Chairs of the Streamlined Sales Tax Implementing States) for Associate membership into the Agreement.



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LOREN L. CHUMLEY  
COMMISSIONER OF REVENUE  
STATE OF TENNESSEE

Date: April 28, 2005

**Note: Tennessee petitions for Associate Membership**