

APPENDIX E

LIBRARY OF TAX ADMINISTRATION PRACTICES

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**Disclosed Practice 8.1.p. - Registration with Secretary of State (or equivalent state agency) as a Condition of Obtaining a Sales Tax Permit**

**8.1.p.** Is a Remote Seller required to register with the Secretary of State (or equivalent state agency) as a condition of obtaining a sales tax permit?

**Disclosed Practice 8.2.h – Registration with Secretary of State (or equivalent state agency) as a Condition of Obtaining a Sales Tax Permit**

**8.2.h.** Is a Marketplace Seller, who otherwise does not have physical presence in the state, required to register with the Secretary of State (or equivalent state agency) as a condition of obtaining a sales tax permit?

**Disclosed Practice 8.3.r – Registration with Secretary of State (or equivalent state agency) as a Condition of Obtaining a Sales Tax Permit**

**8.3.r.** Is a Marketplace Facilitator, who otherwise does not have physical presence in the state, required to register with the Secretary of State (or equivalent state agency) as a condition of obtaining a sales tax permit?

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