

APPENDIX E

LIBRARY OF TAX ADMINISTRATION PRACTICES

Disclosed Practice 8.3.k. – Voluntary Registration as a Marketplace Facilitator/Provider

8.3.k.i. The State allows a person who does not meet the State's definition of Marketplace Facilitator/Provider to voluntarily register to collect and remit the tax on behalf of its third-party sellers.

8.3.k.ii. If the person does not meet the State's definition of a Marketplace Facilitator/Provider and does not have physical nexus in the state, will the State enter into an agreement that provides authority for a person to voluntarily

register as a Marketplace Facilitator/Provider to collect the tax on behalf of third-party sellers and have the same obligations, rights, and protections as a Marketplace Facilitator/Provider?

Note: If a written agreement is required, the State should provide requirements in the Comment column.

Example: A marketplace meets the definition of Marketplace Facilitator/Provider in States A and B, but does not meet the definition of Marketplace Facilitator/Provider in State C. The marketplace wants to act as a Marketplace Facilitator/Provider in State C. State C allows the marketplace to collect the tax and provides it with the same rights, obligations, and protections as if they met the definition of Marketplace Facilitator/Provider in State C.

8.3.k.iii. The State allows a person to register and be treated as a Marketplace Facilitator/Provider if they meet the State's definition, regardless of whether the Marketplace Facilitator/Provider has nexus in the State and have the same obligations, rights, and protections as any Marketplace Facilitator/Provider, regardless of whether the Marketplace Facilitator/Provider has nexus in the State.