

Section 2. Tax Administration Practices					
<p><b>Disclosed Practice 8 – Collection and Remittance Laws related to Remote Sellers, Marketplace Sellers, and Marketplace Facilitators/Providers from Appendix E of the SSUTA. NOTE: Additional explanatory information and examples can be found in Appendix E of the SSUTA.</b></p> <p><b>Unless otherwise specified, Disclosed Practice 8 only applies to the states' sales and use tax laws, and <u>not</u> to other taxes or other regulatory registration requirements.</b></p> <p><b>(These tax administration practices address how a member state administers its economic nexus, remote seller, and marketplace facilitator/provider statutes. The United States Supreme Court (SCOTUS) ruled in <a href="#">South Dakota v. Wayfair</a> on June 21, 2018, that states can require sellers to collect and remit sales or use tax on sales delivered to locations within their state even if the seller does not have a physical presence in the state.)</b></p> <p><b>Unless otherwise noted, States should answer every disclosed practice question/statement.</b></p>		<p><b>Does Your State Follow this Practice?</b></p>		<p><b>If You Answered No, Describe the Difference Between the Practice as Adopted by the Governing Board and Your State's Treatment. Add Additional Comments if Desired.</b></p>	
Reference Number	Disclosed Practice 8.1- Remote sellers	Yes	No	Statute/Rule Cite	Comment
	Economic nexus laws/regulations			<p>See:  <a href="http://www.streamlinedsalestax.org/for-businesses/remote-seller-fqs/remote-seller-state-guidance">www.streamlinedsalestax.org/for-businesses/remote-seller-fqs/remote-seller-state-guidance</a></p>	
General definition	For purposes of Disclosed Practice 8.1, a "Remote Seller" is generally a seller that does not have any physical presence in a state (no property or employees) but				

	<p><b>who sells products or services for delivery into that state.</b></p> <p>A remote seller includes a “marketplace seller” that does not have a physical presence in the state.</p> <p><b>(Note: A state may allow a seller to have limited physical presence in the state and still treat the seller as a remote seller as provided in (A) and (B).)</b></p>				
(A) (1)- Inventory Controlled by 3 <sup>rd</sup> Party	(A) (1) The State still treats a seller as a “Remote Seller” if the seller’s <u>only</u> physical presence in the state is inventory owned by that seller that is in a third party’s warehouse which the seller does not control (e.g., Marketplace Facilitator/Provider controls the movement of inventory). (Note, the exception in (A)(2) and/or (B) may also apply.)				
(A)(2) - Inventory Seller Controls	(A)(2) The State still treats a seller as a “Remote Seller” if the seller’s <u>only</u> physical presence in the state is inventory owned by that seller that is in a third party’s warehouse and the seller controls the movement of the inventory. (Note, the exception in (A)(1) and/or (B) may also apply.)				
(B) - Employees	(B) The State still treats a seller as a “Remote Seller” if the seller’s <u>only</u> physical presence in the state is an employee that is not involved in making sales. If for purposes of Disclosed Practice 8.1.(B) the State distinguishes between retail and wholesale sales, the State will indicate it in the Comment column. (Note, the exception in (A) may also apply.)				

Reference Number	Disclosed Practice 8.1.a. - What is the State's Remote Seller Monetary Economic Nexus Threshold?	Yes	No	Statute/Rule Cite	Comment
8.1.a.i.	<p>The State's Remote Seller monetary economic nexus threshold is "<b>\$100,000</b>" (i.e., either \$100,000 or more" or "more than \$100,000"). (Definition of "type of products" subject to the threshold calculation is addressed in 8.1.b.) Note:</p> <p>If "Yes", indicate in the Comment column if the the State's monetary economic nexus threshold is "\$100,000 or more" or "More than \$100,000".</p> <p>If "No", indicate in the Comment column the dollar amount of the State's monetary economic nexus threshold and whether it is "\$X or more" or "More than \$X".</p> <p>If the state does not have a monetary economic nexus threshold, indicate "No Threshold".</p>				
Reference Number	Disclosed Practice 8.1.b. - What Type of Products Does the State Include in its Economic Nexus Threshold Calculation?	Yes	No	Statute/Rule Cite	Comment
Disclosed Practice 8.1.b	<p>The State includes sales of <u>all</u> types of products (e.g., sales of tangible personal property, sales of digital good, sales of services) in its economic nexus threshold calculation.</p> <p>If no, indicate in the Comment column which types of product sales are included in the state's economic nexus threshold.</p>				

	(Note: For purposes of these disclosed practices, the sales of the types of products identified in 8.1.b. are the sales to be considered when computing the state's economic nexus threshold(s).)				
<b>Reference Number</b>	<b>Disclosed Practice 8.1.c. - How is the State's Remote Seller Monetary Economic Nexus Threshold Calculated? - Only one answer should be "yes".</b>	<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
8.1.c.i. - GROSS	The State's Remote Seller monetary economic nexus threshold is based on <b>GROSS</b> sales, gross revenue or gross receipts from all sales.				
8.1.c.ii. - RETAIL	The State's Remote Seller monetary economic nexus threshold is based only on <b>RETAIL</b> sales (only excludes sales for resale).				
8.1.c.iii. - TAXABLE	The State's Remote Seller monetary economic nexus threshold is based only on <b>TAXABLE</b> sales (all sales that are taxable ).				
8.1.c.iv. - OTHER	If the answer to 8.1.c.i. through 8.1.c.iii. is no, indicate in the Comment column what your state's monetary economic nexus threshold is based on.				
<b>Reference Number</b>	<b>Disclosed Practice 8.1.d. - What is the State's Remote Seller Transactional Economic Nexus Threshold?</b>	<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>

8.1.d.i	<p>The State’s Remote Seller transactional economic nexus threshold is “200” (i.e., either “200 or more” or “more than 200”) separate transactions. (What constitutes a “transaction” is explained in XX)</p> <p>If “Yes” - State in the comments if transactional threshold is: “200 or more transactions” or “More than 200 transactions”.</p> <p>If “No” – Indicate in the Comment column the State’s transactional economic nexus threshold and whether it is: “X transactions or more” or “More than X transactions”</p> <p>If there is no transactional threshold indicate “No Threshold” in both columns</p>				
<b>Reference Number</b>	<b>Disclosed Practice 8.1.e. - Which Transactions Are Used to Determine if a Seller Has Met a State’s Transactional Economic Nexus Threshold?</b>	<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
8.1.e	<p>The State’s Remote Seller transactional economic nexus threshold is calculated using the same sales that are used to calculate the State’s monetary economic nexus threshold (gross, retail or taxable) as indicated in Disclosed Practice 8.1.b.</p>				
<b>Reference Number</b>	<b>Disclosed Practice 8.1.f. - For Purposes of Computing the State’s Transactional Economic Nexus Threshold, What is Considered a “Transaction”? Only one answer should be “Yes” for i., ii., or iii.</b>	<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>

8.1.f.i.	The State's Remote Seller transactional economic nexus threshold is based on the number of <b>invoices</b> .				
8.1.f.ii.	The State's Remote Seller transactional economic nexus threshold is based on the number of <b>orders placed</b> , regardless of whether multiple invoices or shipments are used to fulfill <b>each order placed</b> (e.g., if a single order is placed but it is delivered in three (3) separate shipments, it is considered one (1) transaction).				
8.1.f.iii.	The State's Remote Seller transactional economic nexus threshold is based on the <b>quantity of items</b> sold (each item on a single invoice is considered a separate transaction (e.g., a prepackaged box of the same product is one item (box of 12 pencils); however, multiple purchases of the same product are separate items (12 individual pencils)).				
8.1.f.iv.	An invoice that includes items to be delivered into multiple states is considered a transaction in this State if any of the items on the invoice are delivered into this State.				
<b>Reference Number</b>	<b>Disclosed Practice 8.1.g. - Contract That Requires Multiple Payments</b>	<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
8.1.g.	A transaction that requires multiple payments (e.g., monthly payments) is considered one transaction for purposes of the State's Remote Seller transactional economic nexus threshold (i.e., each payment is not considered a separate transaction).				
<b>Reference Number</b>	<b>Disclosed Practice 8.1.h. - Does a Remote Seller who makes sales through</b>	<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>

	<b>a Marketplace Facilitator/Provider need to include the sales made through the marketplace in determining if it meets a state's economic nexus threshold?</b>				
8.1.h.i.	A Remote Seller shall include its sales made through a Marketplace Facilitator/Provider that is registered in the State when determining if it meets or exceeds the state's economic nexus threshold.				
8.1.h.ii.	A Remote Seller shall include its sales made through a Marketplace Facilitator/Provider who is <u>not</u> registered in the State when determining if it meets or exceeds the state's economic nexus threshold.				
<b>Reference Number</b>	<b>Disclosed Practice 8.1.i. - What period of time does the State base its a remote seller economic nexus threshold on? - Only one answer should be yes.</b>	<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
8.1.i.i. - EITHER CURRENT or PREVIOUS YEAR	The State's economic nexus threshold is based on a Remote Seller exceeding the threshold in <b>either</b> the previous calendar year or current calendar year.				
8.1.i.ii. - ONLY PREVIOUS YEAR	The State's economic nexus threshold is based on a remote seller exceeding the threshold <b>only in the previous</b> calendar year.				
8.1.i.iii. - OTHER	The State's economic nexus threshold is based on a different period of time. (Provide the basis in the Comment column.)				
<b>Reference Number</b>	<b>Disclosed Practice 8.1.j. - When does the State require a remote seller to register and begin collecting and remitting the tax? - Only one answer should be yes.</b>	<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>

8.1.j.i.	The State requires a Remote Seller to register, collect and remit the tax on the <b>next transaction after meeting or exceeding the threshold.</b>				
8.1.j.ii.	The State requires a Remote Seller to register, collect and remit the tax by no later than the <b>first day of the calendar month that begins at least X days after meeting or exceeding the threshold.</b>  Indicate in the Comment column the number of days after the threshold is met that the seller is required to register and begin collecting and remitting the tax.				
8.1.j.iii.	Other. If the State's answer to j.i and j.ii is "no" indicate in the Comment column when a Remote Seller must register and begin collecting and remitting the tax.				
<b>Reference Number</b>	<b>Disclosed Practice 8.1.k. - When is a remote seller who falls below a state's economic nexus threshold allowed to stop collecting and remitting the tax?</b>	<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
8.1.k.i.	A Remote Seller that falls below the State's Remote Seller economic nexus threshold(s) during the measurement period (See 8.1.i.) may cancel its registration or request inactive status any time after the measurement period ends.  If yes, indicate in the Comment column if the remote seller can: Cancel the registration, or Request inactive status.  If the answer is no, indicate in the Comment column when a Remote Seller can cancel their registration or request inactive status.				

Reference Number	Disclosed Practice 8.1.l. – What Type of Permit Does a Remote Seller Apply For? – Only one answer should be yes.	Yes	No	Statute/Rule Cite	Comment
8.1.l.i.	The State requires a Remote Seller to register to collect <b>sales</b> tax.				
8.1.l.ii.	The State requires a Remotes Seller to register to collect <b>(seller’s)</b> use tax.				
8.1.l.iii	The State requires a Remote Seller to register under a single registration to collect <b>both</b> sales and <b>(seller’s)</b> use tax.				
8.1.l.iv.	The State allows a Remote Seller to register to collect <b>either</b> a sales or <b>(seller’s)</b> use tax. If yes, please explain in Comment column any special circumstances.				
	<b>Disclosed Practice 8.1.m. Can a Remote Seller that is not registered or required to be registered in any State provide an exemption certificate claiming sale for resale to a Seller located in this state and can that Seller accept that exemption certificate? More information on a state’s acceptance of an exemption certificate is available at: <a href="http://Exemptions(streamlinedsalestax.org)">Exemptions (streamlinedsalestax.org)</a></b>	<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
8.1.m.i.	A Remote Seller that is not registered or required to be registered in any State can provide an exemption certificate to a seller in this State claiming a sale for resale for those items the Remote Seller will resell and the Seller in this State may accept such exemption certificate.  If yes, indicate in the Comment column what identification number the Remote Seller is required to put on the certificate?				

8.1.m.ii	<p>A Remote Seller that is not registered or not required to be registered in this State purchasing items for resale from a third-party supplier (drop shipper) who will deliver the items to the Remote Seller's customer located in this State can issue an exemption certificate claiming resale and the third-party supplier (drop shipper) can accept such exemption certificate. See SSUTA Sec. 317.A.8 for Drop Shipment requirements.</p> <p>If yes, indicate in the Comment column what identification number, if any, the Remote Seller is required to put on the exemption certificate.</p>				
<b>General definition of Marketplace Seller</b>	<p><b>Disclosed Practice 8.2 - Marketplace Sellers</b>          [Note: Most States enacted laws related to Marketplace Facilitators/Providers that resulted in a Marketplace Seller definition. A "Marketplace Seller" is generally a seller who sells products or services through a physical or electronic marketplace operated by a Marketplace Facilitator/Provider.]</p>			<p>See:  <a href="http://www.streamlinedsalestax.org/for-businesses/marketplace-sellers">www.streamlinedsalestax.org/for-businesses/marketplace-sellers</a></p>	
<b>Reference Number</b>	<p><b>Disclosed Practice 8.2.a - Does a State require a Marketplace Seller to register in the state when all sales are made through Marketplace Facilitators/Providers that are registered to collect and remit the tax on behalf of the Marketplace Sellers?</b></p>	<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
8.2.a.i.	<p>The State requires a Marketplace Seller that is a "Remote Seller" that sells <b>exclusively</b> through Marketplace Facilitators/Providers to register with the State.</p>				
8.2.a.ii.	<p>The State requires a Marketplace Seller <u>with a physical presence</u> (i.e., not a Remote</p>				

	Seller) that sells <b>exclusively</b> through Marketplace Facilitators/Providers to still register with the State.				
8.2.b.	<b>Disclosed Practice 8.2.b – Does the State require a Marketplace Seller to include sales made through a Marketplace Facilitator/Provider in determining if it meets or exceeds the State’s economic nexus threshold?</b>	Yes	No	Statute/Rule Cite	Comment
	The State requires a Marketplace Seller to include sales (dollars and transactions) made through a Marketplace Facilitator/Provider in determining if it meets or exceeds the state’s economic nexus threshold. See Disclosed Practice 8.1.b. for which types of transactions must be included.				
	<b>Disclosed Practice 8.2.c – Does the State require a Marketplace Seller that is registered and filing in the State to include its marketplace sales in the total sales reported on its tax return and take a deduction as if the sales are exempt?</b>	Yes	No	Statute/Rule Cite	Comment
8.2.c.	The State requires a Marketplace Seller registered and filing in the State to include its sales through a marketplace facilitator/provider on its tax returns. (If yes, explain in Comment column on how the deduction is claimed for such sales.)				
	<b>Disclosed Practice 8.2.d – Does the State require a Marketplace Seller to maintain exemption documentation only for its direct sales, and not for sales made through a Marketplace Facilitator/Provider?</b>	Yes	No	Statute/Rule Cite	Comment

8.2.d.	The State requires a Marketplace Seller to maintain exemption documentation only for its direct sales, and not for sales made through Marketplace Facilitators/Providers.				
	<b>Disclosed Practice 8.2.e – Does the State allow a Marketplace Seller to rely upon a customer’s exemption documentation for its direct sales, even where the exemption documentation is maintained by a Marketplace Facilitator/Provider?</b>	<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
8.2.e.	The State allows a Marketplace Seller to rely upon a customer’s exemption documentation for its direct sales even though that exemption documentation is maintained by a Marketplace Facilitator/Provider (e.g., Marketplace Seller has access to the Marketplace Facilitator’s/Provider’s exemption documentation).				
	<b>Disclosed Practice 8.2.f – Can a Marketplace Seller that is not registered or not required to be registered in any State issue an exemption certificate to a Seller located in this State claiming sale for resale and can that Seller accept that exemption certificate?</b>	<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
8.2.f.i	A Marketplace Seller that is not registered or required to be registered in any State can issue an exemption certificate to a Seller located in this State claiming resale for those items the Marketplace Seller will resell and the Seller in this State may accept such exemption certificate.  If yes, indicate in the Comment column what identification number, if any, the Marketplace Seller is required to put on the certificate.				

8.2.f.ii.	<p>A Marketplace Seller that is not registered or not required to be registered in this State purchasing items for resale from a third-party supplier (drop shipper) who will deliver the items to the Marketplace Seller's customer located in this State can issue an exemption certificate claiming resale and the third-party supplier (drop shipper) can accept such exemption certificate. See SSUTA Sec. 317.A.8 for Drop Shipment requirements.</p> <p>If yes, indicate in the Comment column what identification number, if any, the Marketplace Seller is required to put on the certificate.</p>				
<b>Reference Number</b>	<b>Disclosed Practice 8.2.g - Marketplace Seller Liability and Audits</b>	<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
8.2.g.i.	A Marketplace Seller is liable for the tax on sales made through a Marketplace Facilitator/Provider if the Marketplace Seller provides incorrect or insufficient information. (Explain in comments if there are exceptions to this rule.)				
8.2.g.ii.	The state has a written policy that explains when and how a Marketplace Seller is liable for tax and may be audited on sales made using Marketplace Facilitators/Providers (if yes, provide a reference to the location of the document in the Comment column).				
<b>Reference Number</b>	<b>Disclosed Practice 8.3 - Marketplace Facilitators/Providers</b>	<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>

	Marketplace Facilitator/Provider laws/regulations			See: <a href="http://www.streamlinedsalestax.org/for-businesses/marketplace-facilitator">www.streamlinedsalestax.org/for-businesses/marketplace-facilitator</a>	
<b>Marketplace Facilitator General Definition***</b>	For purposes of Disclosed Practice 8.3, a Marketplace Facilitator/Provider is <i>generally</i> a person who owns, operates or otherwise controls a physical or electronic marketplace and facilitates Marketplace Seller's sales that the Marketplace Facilitator/Provider either directly or indirectly through contracts, agreements, or other arrangements with third parties, collects the payment from the purchaser and transmits all or part of the payment to the Marketplace Seller.				
	<b>NCSL model definition of Marketplace Facilitator? Link to NCSL site here</b>	<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
	The State has adopted (and/or follows) the NCSL model definition of Marketplace Facilitator?				
<b>Reference Number</b>	<b>Disclosed Practice 8.3.a - Exceptions to Marketplace Facilitator/Provider Collection Requirements</b>	<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
8.3.a.i	The State excludes a person as a Marketplace Facilitator/Provider if that person's sole activity with respect to the transaction with the Marketplace Seller is to provide payment processing services between the seller and purchaser.  If the answer is no, please explain in the Comment column, including if the State's law is less restrictive, e.g., the payment processing activity is only the <b>principal</b> activity.				

8.3.a.ii	The State excludes from Marketplace Facilitator/Provider a person who only provides a platform for sellers to list items for sale and provides information that allows the buyer to contact the seller. However, the sales transaction and payment for the transaction occurs off the platform directly between the buyer and the seller.				
8.3.a.iii.	The State excludes a person from being a Marketplace Facilitator/Provider if the person's participation is limited to listing items for sale and connecting purchasers to Sellers and the unaffiliated payment processor is responsible for disbursing funds to a Seller.				
8.3.a.iv.	The State excludes from Marketplace Facilitator/Provider a person exclusively providing advertising services.				
8.3.a.v.	The State excludes from Marketplace Facilitator/Provider a person that is registered with the Commodity Futures Trading Commission when using its platform services.				
8.3.a.vi.	The State requires a Marketplace Facilitator/Provider to collect tax on all taxable sales (i.e., not limited to tangible personal property). (If no, please explain in comments.)				
8.3.a.vii	Does the State exclude certain types of transactions from Marketplace Facilitator/Provider sales and use tax collection or remittance requirements (e.g., prepared food/grocery delivery services, hotel or travel intermediaries, car rental services, etc.)? If "yes," please indicate the exclusions in the Comment column.				

Reference Number	<b>Disclosed Practice 8.3.b. - Marketplace Facilitator/Provider Notification Requirements</b>	Yes	No	Statute/Rule Cite	Comment
8.3.b.i.	The State requires a “Marketplace Facilitator/Provider” to provide notification or certification to its Marketplace Sellers that it is registered to collect and to remit the tax. (if yes, describe the method)				
8.3.b.ii.	The State requires a “Marketplace Facilitator/Provider” to provide notification or certification to the state tax agency that it is registered to collect and remit the tax? (if yes, describe the method)				
8.3.b.iii.	The State requires a “Marketplace Facilitator/Provider” to provide notification or certification to its Marketplace Sellers that it is no longer registered to collect and remit the tax as provided in 8.3.XX.? (If “yes,” describe the method in the Comment column).				
Reference Number	<b>Disclosed Practice 8.3.c - Does your State’s Marketplace Facilitator/Provider law provide for a waiver of the marketplace facilitator registration, collection, and remittance requirement?</b>	Yes	No	Statute/Rule Cite	Comment
8.3.c.i.	The State allows for a waiver of registration, collection, and remittance by the Marketplace Facilitator/Provider if substantially all of its Marketplace Sellers are registered with the State to remit the tax.				
8.3.c.ii	The State allows a Marketplace Seller to continue to collect and remit the tax if mutually agreed to by the Marketplace Facilitator/Provider <u>and if</u> it is <u>approved</u> by the revenue/tax agency.				

8.3.c.iii	The State allows the Marketplace Seller to continue to remit the tax if mutually agreed to by the Marketplace Facilitator/Provider <b>and</b> the revenue/tax agency is notified. Indicate in the Comment column if any threshold requirements must be met before the Marketplace Seller can enter into such agreement .				
Reference Number	<b>Disclosed Practice 8.3.d -Marketplace Facilitator/Provider Monetary Economic Nexus Threshold</b>	<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
8.3.d.	The State’s Marketplace Facilitator/Provider monetary economic nexus threshold and calculation is the same as Remote Sellers in Disclosed Practices 8.1.  If different, answer “no” and note the monetary economic nexus threshold or calculation differences in the Comment column.				
Reference Number	<b>Disclosed Practice 8.3.e – Marketplace Facilitator/Provider Transactional Economic Nexus Threshold</b>	<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
8.3.e.	The State’s Marketplace Facilitator/Provider transactional economic nexus threshold and calculation is the same as Remote Sellers in Disclosed Practices 8.1.  If different, please answer “no” and note the transactional economic nexus threshold or calculation differences in the Comment column.				
Reference Number	<b>Disclosed Practice 8.3.f – Marketplace Facilitator/Provider Economic Nexus Measurement Period</b>	<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>

8.3.f	<p>The State's Marketplace Facilitator/Provider Economic Nexus Measurement Period is the same as Remote Sellers in Disclosed Practice 8.1.</p> <p>If different, please answer "no" and note measurement period in the Comment column.</p>				
<b>Reference Number</b>	<b>Disclosed Practice 8.3.g - Exceptions to Physical Presence</b>	<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
8.3.g.i.	A Marketplace Facilitator's/Provider's physical presence is based solely on its presence and not on the presence of a Marketplace Seller.				
8.3.g.ii.	A Marketplace Facilitator's/Provider's who is below the state's economic nexus threshold(s) is excluded from collecting and remitting the state's tax if the facilitator only has employees located in the state that are not engaged in making retail sales (if applicable, please note any exceptions).				
	<b>Disclosed Practice 8.3.h. – When is a Marketplace Facilitator/Provider that falls below a state's economic nexus threshold allowed to stop collecting and remitting the applicable tax?</b>	<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
8.3.h.i.	<p>The State allows a Marketplace Facilitator/Provider who falls below its Marketplace Facilitator/Provider economic nexus threshold during the measurement period to cancel its registration or request inactive status in the same manner as a Remote Seller in Disclosed Practice 8.1.</p> <p>If different, please answer "no" and note differences in the Comment column.</p>				

Reference Number	Disclosed Practice 8.3.i. - What Type of Permit Does a Marketplace Facilitator/Provider Apply For?	Yes	No	Statute/Rule Cite	Comment
8.3.i.i.	The State's registration requirement for a Marketplace Facilitator/Provider is the same as Remote Sellers in Disclosed Practice 8.1. If different, please answer "no" and note type of registration in the Comment column.				
Reference Number	Disclosed Practice 8.3.j. - What are the Registration and Reporting requirements for a Marketplace Facilitator/Provider?	Yes	No	Statute/Rule Cite	Comment
8.3.j.i.	A Marketplace Facilitator/Provider is only permitted to obtain a single registration and file a single return covering its own sales and those made on behalf of its Marketplace Sellers.				
8.3.j.ii.	A Marketplace Facilitator/Provider is permitted to register and file separate returns for its own sales and those made on behalf of Marketplace Sellers.				
8.3.j.iii.	Were the answers to 8.3.j.i and 8.3.j.ii both "no"?  If so, explain in the comment column the registration and filing requirements for a Marketplace Facilitator/Provider.				
Reference Number	Disclosed Practice 8.3.k. - Voluntary Registratration as a Marketplace Facilitator/Provider	Yes	No	Statute/Rule Cite	Comment
8.3.k.i.	The State allows a person that does not meet the State's definition of "Marketplace Facilitator/Provider" to voluntarily register to collect and remit the tax on behalf of its marketplace sellers.				

8.3.k.ii.	If the answer to 8.3.k.i. is yes, will the State enter into an agreement with the person to collect and remit the tax as if they met the definition of "Marketplace Facilitator/Provider"? (Note: if a written agreement is required, provide requirements in the Comment column.)				
<b>Reference Number</b>	<b>Disclosed Practice 8.3.l. - Marketplace Facilitator/Provider Treatment as a Seller – A Marketplace Facilitator/Provider is treated as the seller for the following:</b>	<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
8.3.l.i.	Refunds – The State allows Marketplace Facilitator/Provider to request a refund from the state in same manner as a seller/retailer.				
8.3.l.ii.	Vendor discounts - The State applies timely filing/payment discounts/vendor allowances to Marketplace Facilitators/Providers in same manner as a seller/retailer.				
8.3.l.iii.	Exemption Documentation – The State allows sales made by Marketplace Facilitator/Provider to be exempt based on the Marketplace Facilitator/Provider having access to exemption documentation that is maintained by either the Marketplace Facilitator/Provider or Marketplace Seller.				
8.3.l.iv.	Coupons – The State allows coupons, whether issued by a Marketplace Facilitator/Provider or a Marketplace Seller to be deemed to be a retailer's coupon/discount. (If "no," note in comments how such coupons are treated.)				
8.3.l.v.	Bad Debts – The State allows a sales/use tax bad debt deduction based on the party that				

	is able to claim the federal tax deduction under IRC 166, regardless of which party remitted the sales tax. (If “no”, note in the Comment column such restrictions.)				
<b>Reference Number</b>	<b>Disclosed Practice 8.3.m. - Shifting of Liability to Marketplace Seller</b>	<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
8.3.m.i.	A Marketplace Facilitator/Provider is liable for the tax unless a Marketplace Seller provided incorrect or insufficient information.				
8.3.m.ii.	The State has a written policy on what reasonable steps a Marketplace Facilitator/Provider must take to obtain correct and sufficient information from a Marketplace Seller to shift the liability of the tax to the Marketplace Seller (If “yes,” please reference location of the document).				
<b>Reference Number</b>	<b>Disclosed Practice 8.3.n. - Marketplace Facilitator/Provider absolved of tax, penalty and interest.</b>	<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
8.3.n.i.	The State absolves a Marketplace Facilitator/Provider of tax, interest, and penalty if it can show that a Marketplace Seller or the purchaser already paid the tax on the transaction.				
<b>Reference Number</b>	<b>Disclosed Practice 8.3.o. - Is the Marketplace Facilitator/Provider Required to Collect Non-Sales/Use Taxes and Fees?</b>	<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
8.3.o.i.	The State requires a Marketplace Facilitator/Provider to collect and remit other taxes and fees that are also directly imposed on the consumer at the time of the sale. (If yes, please provide the taxes and fees in the Comment column along with legal authority.)				

8.3o.ii.	The State requires a Marketplace Faciliator/Provider to collect and remit other taxes and fees that are not directly imposed on the consumer at the time of the sale. (If yes, please provide taxes and fees in the Comment column along with legal authority.)				
Reference Number	Disclosed Practice 8.3.p. – Class Action Law Suits	Yes	No	Statute/Rule Cite	Comment
8.3.p.i.	Did the State enact class action protections (and, if applicable, false claims act suits) for Marketplace Facilitators/Providers separate from what the State is required to provide for all sellers based on Section 325 of the SSUTA/Agreement? If yes, provide the statutory reference in the Comment column. (Note: Specify in the Comment column if this also applies to Marketplace Sellers.)				