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 the sales and use tax

administration is best conducted in cooperation and coordination with other

states; and

WHEREAS, the State of Minnesota and its municipalities levy a sales tax and

levy a use tax. "Sales tax" means the tax levied under Minnesota Statutes

Section 297A.62 and "use tax" means the tax levied under Minnesota Statutes

Section 297A.63.

NOW, 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 membership into the Agreement.

Daniel A' Salomone

Commissioner of Revenue

State of Minnesota