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 Vermont levies a sales tax and levies a use tax. "Sales tax" means

the tax levied under 32 V.S.A. Ch. 233 §9771 and "use tax" means the tax levied under 32

V.S.A. Ch. 233 §9773.

NOW, the undersigned representative hereby petitions the governing board of the Streamlined

Sales and Use Tax Agreement for membership into the Agreement.

Tom Pelham

Commissioner of Taxes

Vermont Department of Taxes