

1 Resolution of the Taxation and Budget Reform Commission
2 A resolution creating Section 19 of Article VII of the
3 State Constitution requiring the Legislature to amend the
4 laws of this state to permit entry into an agreement with
5 other states to simplify the process by which remote
6 sellers may calculate and remit sales and use taxes to
7 this state and providing for future expiration.
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9 Be It Resolved by the Taxation and Budget Reform Commission:
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11 That the following creation of Section 19 of Article VII of
12 the State Constitution is agreed to and shall be submitted to
13 the electors of this state for approval or rejection at the next
14 general election or at an earlier special election specifically
15 authorized by law for that purpose:

16 ARTICLE VII

17 FINANCE AND TAXATION

18 SECTION 19. Agreement to facilitate collection of sales
19 and use taxes on remote sales.--The legislature shall amend the
20 laws of this state to permit entry into an agreement with other
21 states to simplify the process by which remote sellers may
22 calculate and remit sales and use taxes to this state. This
23 section expires December 31, 2013.
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29 BE IT FURTHER RESOLVED that the following statement be
30 placed on the ballot:

31 CONSTITUTIONAL AMENDMENT

32 ARTICLE VII, SECTION 19

33 COLLECTION OF SALES AND USE TAXES ON REMOTE SALES.--
34 Proposing an amendment to the State Constitution to require that
35 the Legislature amend the laws of this state to permit entry
36 into an agreement with other states to simplify the process by
37 which remote sellers may calculate and remit sales and use taxes
38 to this state and provide for expiration of the amendment on
39 December 31, 2013.