

1 Resolution of the Taxation and Budget Reform Commission
2 A resolution proposing the creation of a new section in
3 Article VII of the State Constitution to require the
4 Legislature to amend the laws of this state to permit
5 entry into an agreement with other states to simplify the
6 process by which remote sellers may calculate and remit
7 sales and use taxes to the state.
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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 a new section in Article VII
12 of 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 Agreement to facilitate collection of sales and use taxes
19 on remote sales.--The legislature shall amend the laws of this
20 state to permit entry into an agreement with other states to
21 simplify the process by which remote sellers may calculate and
22 remit sales and use taxes to the state.

23 BE IT FURTHER RESOLVED that the following statement be
24 placed on the ballot:

25 CONSTITUTIONAL AMENDMENT

26 ARTICLE VII

27 COLLECTION OF SALES AND USE TAXES ON REMOTE SALES.--This
28 proposed amendment to the State Constitution requires that the
29 Legislature amend the laws of the state to permit entry into an
30 agreement with other states to simplify the process by which

31 remote sellers may calculate and remit sales and use taxes to
32 the state.