

## TAXATION AND BUDGET REFORM COMMISSION

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The Honorable Ken Pruitt President The Florida Senate 409 The Capitol 404 South Monroe Street Tallahassee, Florida 32399 The Honorable Marco Rubio Speaker The Florida House of Representatives 420 The Capitol 402 South Monroe Street Tallahassee, Florida 32399

Dear President Pruitt and Speaker Rubio:

The Taxation and Budget Reform Commission hereby submits Statutory Recommendation 17 for consideration by the Florida Legislature.

Article XI, section 6 of the Florida Constitution requires the Commission to conduct a review and to "propose to the legislature any recommended statutory changes related to the taxation or budgetary laws of the state." Consistent with this duty, the Commission approved Statutory Recommendation 17 by a vote of 16-0 on February 26, 2008.

Implementation of the statutory recommendation is intended to permit Florida to become a party to the Streamlined Sales and Use Tax Agreement. Florida's participation in the agreement will facilitate the payment of sales taxes owed under existing law for sales by internet and catalog retailers to Florida residents. The text of the recommendation and the analysis of the recommendation are attached.

Please contact me or Susan Skelton, executive director, for additional information or assistance.

Sincerely,

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Allan Bense, Chair

Enclosures

Cc: The Honorable Charlie Crist, Governor