

McKibben, Lamberti, Harper

SSB 3194
Ways and Means

Succeeded By
(SF) HF 2321

SENATE FILE _____
BY (PROPOSED COMMITTEE ON
WAYS AND MEANS BILL BY
CHAIRPERSON MCKIBBEN)

Passed Senate, Date _____ Passed House, Date _____
Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____
Approved _____

A BILL FOR

1 An Act relating to sales and use taxes by requiring the
2 department of revenue and finance to collect data on the
3 extent and the effect on taxes of electronic commerce in the
4 state, striking the repeal of the tax treatment of sales where
5 the substance of the transaction is delivered by electronic
6 waves, digitally, or by way of cable or fiber optics, and
7 establishing a committee to enter into multistate discussions
8 on the simplification of the sales and use taxes and including
9 an effective date.

10 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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1 Section 1. NEW SECTION. 421.70 ELECTRONIC COMMERCE DATA
2 COLLECTION.

3 1. SHORT TITLE. This section shall be known and may be
4 cited as the "Electronic Commerce and New Economy Data
5 Collection Act".

6 2. PURPOSE. The purpose of this section is to require the
7 department of revenue and finance to begin collecting valid
8 Iowa-specific data concerning the extent of electronic
9 commerce within Iowa, and to expand the number of factors used
10 when projecting estimated net gains or losses in tax revenues
11 from electronic commerce.

12 3. DEFINITIONS. As used in this section:

13 a. "Electronic commerce" means business-to-consumer sales
14 conducted via the internet that is subject to taxation levied
15 under chapter 422, division IV, or chapter 423. Electronic
16 commerce includes, but is not limited to, the sale of tangible
17 and intangible goods.

18 b. "Electronic commerce vendor" means a person engaged in
19 business-to-consumer sales of goods or services.

20 c. "Person" means a natural person or via the internet any
21 other entity subject to retail sales and use taxation under
22 chapter 422, division IV, or chapter 423.

23 4. ANNUAL REPORT. The department shall collect primary
24 and supplementary data to accurately measure the level of
25 electronic commerce activity within the state. The primary
26 data set shall include, but is not limited to, the number of
27 electronic commerce vendors domiciled within the state, if
28 obtainable; gross retail sales of electronic commerce vendors
29 domiciled within the state; an estimate of the number of in-
30 state electronic commerce transactions conducted by persons
31 within the state boundaries based on accepted standards of
32 scientific sampling; an estimate of the number of out-of-state
33 electronic commerce transactions conducted by persons within
34 the state boundaries based on accepted standards of scientific
35 sampling; an estimate of the total value of electronic

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1 commerce transactions conducted by persons within state
2 boundaries during a fiscal year; a reliable estimate of the
3 use tax revenue that is uncollected due to out-of-state
4 electronic commerce; and a reliable estimate of income,
5 property, excise, and other revenues paid to the state and its
6 political subdivisions by electronic commerce vendors.
7 Collection of primary data shall be considered part of the
8 department's normal duties and shall not require an additional
9 budgetary appropriation. The department shall supplement
10 primary data with information supplied by the United States
11 department of commerce department, the United States census
12 bureau, the United States small business administration, any
13 other federal agency collecting electronic commerce data, and
14 if obtainable, affiliated state data centers. The department
15 may use information gathered from private, academic, and
16 nongovernmental entities provided that the source and
17 methodology is clearly stated within the text of the report.
18 The department shall not cite, as authoritative sources,
19 studies conducted by private, academic, and nongovernmental
20 entities that are speculative in nature or based on
21 unscientific methods. In addition, the department shall
22 include an analysis of the financial impact increased sales
23 and use tax collection requirements would have on in-state
24 companies engaged in electronic commerce. The data shall be
25 compiled in the form of an annual report to be delivered to
26 the general assembly no later than February 1 of each year.

27 5. REPEAL. This section is repealed March 1, 2005.

28 Sec. 2. Section 422.43, subsection 15, unnumbered
29 paragraph 2, Code Supplement 2001, is amended by striking the
30 unnumbered paragraph.

31 Sec. 3. Section 423.1, subsection 13, unnumbered paragraph
32 2, Code Supplement 2001, is amended by striking the unnumbered
33 paragraph.

34 Sec. 4. SALES TAX SIMPLIFICATION -- MULTISTATE
35 DISCUSSIONS.

1 1. AGREEMENT. Delegates appointed pursuant to subsection
2 2 shall enter into multistate discussions on behalf of this
3 state to consider whether this state should enter into an
4 agreement with one or more other states to do all of the
5 following:

6 a. Simplify and modernize sales and use tax administration
7 in order to substantially reduce the burden of tax compliance
8 for sellers and for all types of commerce.

9 b. Establish standards for sales and use tax compliance
10 software and service providers.

11 c. Establish performance standards for multistate sellers.

12 2. DELEGATES. For the purposes of this section, delegates
13 shall be appointed as follows:

14 a. One delegate shall be a member of the house of
15 representatives who is appointed by the speaker of the house
16 of representatives.

17 b. One delegate shall be a member of the senate who is
18 appointed by the majority leader of the senate.

19 c. Two delegates shall be appointed by the governor, at
20 least one of whom shall be the director of revenue and finance
21 or the director's designee.

22 3. RECOMMENDATIONS. After meeting with similar
23 delegations from other states, the delegates shall make
24 recommendations to the general assembly regarding the issues
25 the delegates are required to consider under subsection 1 and
26 any other issue the general assembly may require the delegates
27 to consider.

28 4. LEGISLATION. If the delegates determine that this
29 state should enter into an agreement with one or more other
30 states, the delegates shall recommend the preparation of
31 legislation to bring this state into substantial compliance
32 with the agreement as a result of the multistate discussions
33 required by this section.

34 5. DEFINITIONS. In this section, unless the context
35 otherwise requires:

1 a. "Agreement" means an interstate agreement for
2 simplification and uniformity of taxation among member states
3 in order to reduce the burden of tax compliance for sellers
4 and for all types of commerce.

5 b. "Seller" means a person that sells, leases, or rents
6 tangible personal property or a service.

7 c. "State" means a state of the United States and the
8 District of Columbia.

9 d. "Tax" or "taxes" means the state sales and use taxes
10 imposed under chapter 422, division IV, and chapter 423, or a
11 similar tax imposed by a political subdivision of this state.

12 6. REPEAL. This section is repealed June 30, 2004.

13 Sec. 5. EFFECTIVE DATE. This Act, being deemed of
14 immediate importance, takes effect upon enactment.

15 EXPLANATION

16 This bill deals with the state sales and use taxes by
17 requiring the department of revenue and finance to begin
18 collecting data concerning the extent of electronic commerce
19 within Iowa and the net gains or losses in tax revenues as a
20 result of electronic commerce.

21 The bill also strikes the repeal of current law that
22 provides that for the sales tax a sale of tangible personal
23 property does not occur if the transaction is delivered
24 digitally, electronically, or utilizing cable, or by radio
25 waves, microwaves, or fiber optics, and under the use tax,
26 that tangible personal property does not include any substance
27 delivered digitally, electronically, or utilizing cable, or by
28 radio waves, microwaves, or fiber optics.

29 The bill establishes a committee of delegates to enter into
30 multistate discussions on behalf of Iowa on the question of
31 simplifying and modernizing the sales and use taxes.

32 The bill takes effect upon enactment.

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REPRINTED

FILED MAR 27 2002

SENATE FILE 2321
BY COMMITTEE ON WAYS
AND MEANS

(SUCCESSOR TO SSB 3194)

Passed Senate, ^(P. 1003) Date 4-8-02 Passed House, ^(P. 1345) Date 4-11-02
Vote: Ayes 27 Nays 21 Vote: Ayes 75 Nays 22
Approved May 10, 2002

A BILL FOR

1 An Act relating to sales and use taxes by requiring the
2 department of revenue and finance to collect data on the
3 extent and the effect on taxes of electronic commerce in the
4 state, striking the repeal of the tax treatment of sales where
5 the substance of the transaction is delivered by electronic
6 waves, digitally, or by way of cable or fiber optics, and
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SF 2321

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2 COLLECTION.

3 1. SHORT TITLE. This section shall be known and may be
4 cited as the "Electronic Commerce and New Economy Data
5 Collection Act".

6 2. PURPOSE. The purpose of this section is to require the
7 department of revenue and finance to begin collecting valid
8 Iowa-specific data concerning the extent of electronic
9 commerce within Iowa, and to expand the number of factors used
10 when projecting estimated net gains or losses in tax revenues
11 from electronic commerce.

12 3. DEFINITIONS. As used in this section:

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14 conducted via the internet that is subject to taxation levied
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16 commerce includes, but is not limited to, the sale of tangible
17 and intangible goods.

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19 business-to-consumer sales of goods or services.

20 c. "Person" means a natural person or via the internet any
21 other entity subject to retail sales and use taxation under
22 chapter 422, division IV, or chapter 423.

23 4. ANNUAL REPORT. The department shall collect primary
24 and supplementary data to accurately measure the level of
25 electronic commerce activity within the state. The primary
26 data set shall include, but is not limited to, the number of
27 electronic commerce vendors domiciled within the state, if
28 obtainable; gross retail sales of electronic commerce vendors
29 domiciled within the state; an estimate of the number of in-
30 state electronic commerce transactions conducted by persons
31 within the state boundaries based on accepted standards of
32 scientific sampling; an estimate of the number of out-of-state
33 electronic commerce transactions conducted by persons within
34 the state boundaries based on accepted standards of scientific
35 sampling; an estimate of the total value of electronic

1 commerce transactions conducted by persons within state
2 boundaries during a fiscal year; a reliable estimate of the
3 use tax revenue that is uncollected due to out-of-state
4 electronic commerce; and a reliable estimate of income,
5 property, excise, and other revenues paid to the state and its
6 political subdivisions by electronic commerce vendors.
7 Collection of primary data shall be considered part of the
8 department's normal duties and shall not require an additional
9 budgetary appropriation. The department shall supplement
10 primary data with information supplied by the United States
11 department of commerce, the United States census bureau, the
12 United States small business administration, any other federal
13 agency collecting electronic commerce data, and if obtainable,
14 affiliated state data centers. The department may use
15 information gathered from private, academic, and
16 nongovernmental entities provided that the source and
17 methodology is clearly stated within the text of the report.
18 The department shall not cite, as authoritative sources,
19 studies conducted by private, academic, and nongovernmental
20 entities that are speculative in nature or based on
21 unscientific methods. In addition, the department shall
22 include an analysis of the financial impact increased sales
23 and use tax collection requirements would have on in-state
24 companies engaged in electronic commerce. The data shall be
25 compiled in the form of an annual report to be delivered to
26 the general assembly no later than February 1 of each year.

27 5. REPEAL. This section is repealed March 1, 2005.

28 Sec. 2. Section 422.43, subsection 15, unnumbered
29 paragraph 2, Code Supplement 2001, is amended by striking the
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32 2, Code Supplement 2001, is amended by striking the unnumbered
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7 in order to substantially reduce the burden of tax compliance
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10 software and service providers.

11 c. Establish performance standards for multistate sellers.

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17 b. One delegate shall be a member of the senate who is
18 appointed by the majority leader of the senate.

19 c. Two delegates shall be appointed by the governor, at
20 least one of whom shall be the director of revenue and finance
21 or the director's designee.

22 3. RECOMMENDATIONS. After meeting with similar
23 delegations from other states, the delegates shall make
24 recommendations to the general assembly regarding the issues
25 the delegates are required to consider under subsection 1 and
26 any other issue the general assembly may require the delegates
27 to consider.

28 4. LEGISLATION. If the delegates determine that this
29 state should enter into an agreement with one or more other
30 states, the delegates shall recommend the preparation of
31 legislation to bring this state into substantial compliance
32 with the agreement as a result of the multistate discussions
33 required by this section.

34 5. DEFINITIONS. In this section, unless the context
35 otherwise requires:

1 a. "Agreement" means an interstate agreement for
2 simplification and uniformity of taxation among member states
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4 and for all types of commerce.

5 b. "Seller" means a person that sells, leases, or rents
6 tangible personal property or a service.

7 c. "State" means a state of the United States and the
8 District of Columbia.

9 d. "Tax" or "taxes" means the state sales and use taxes
10 imposed under chapter 422, division IV, and chapter 423, or a
11 similar tax imposed by a political subdivision of this state.

12 6. REPEAL. This section is repealed June 30, 2004.

13 Sec. 5. EFFECTIVE DATE. This Act, being deemed of
14 immediate importance, takes effect upon enactment.

15 EXPLANATION

16 This bill deals with the state sales and use taxes by
17 requiring the department of revenue and finance to begin
18 collecting data concerning the extent of electronic commerce
19 within Iowa and the net gains or losses in tax revenues as a
20 result of electronic commerce.

21 The bill also strikes the repeal of current law that
22 provides that for the sales tax a sale of tangible personal
23 property does not occur if the transaction is delivered
24 digitally, electronically, or utilizing cable, or by radio
25 waves, microwaves, or fiber optics, and under the use tax,
26 that tangible personal property does not include any substance
27 delivered digitally, electronically, or utilizing cable, or by
28 radio waves, microwaves, or fiber optics.

29 The bill establishes a committee of delegates to enter into
30 multistate discussions on behalf of Iowa on the question of
31 simplifying and modernizing the sales and use taxes.

32 The bill takes effect upon enactment.

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SENATE FILE 2321

S-5283

1 Amend Senate File 2321 as follows:

- 2 1. Page 3, line 16, by inserting after the word
3 "representatives" the following: "or the delegate's
4 designee who shall also be a member of the house of
5 representatives".
6 2. Page 3, line 18, by inserting after the word
7 "senate" the following: "or the delegate's designee
8 who shall also be a member of the senate".
9 3. Page 3, lines 19 and 20, by striking the words
10 "at least".
11 4. Page 3, by striking line 21 and inserting the
12 following: ", or each delegate's designee."

By LARRY MCKIBBEN

S-5283 FILED APRIL 1, 2002

*W/D 4-4-02
(p. 961)*

SENATE FILE 2321**S-5391**

1 Amend Senate File 2321 as follows:
2 1. Page 3, line 16, by inserting after the word
3 "representatives" the following: "or the delegate's
4 designee who shall also be a member of the house of
5 representatives".
6 2. Page 3, line 18, by inserting after the word
7 "senate" the following: "or the delegate's designee
8 who shall also be a member of the senate".
9 3. Page 3, lines 19 and 20, by striking the words
10 "at least".
11 4. Page 3, by striking line 21 and inserting the
12 following: ", or each delegate's designee."
13 5. Page 4, line 12, by striking the word and
14 figures "June 30, 2004" and inserting the following:
15 "March 1, 2005".

By LARRY MCKIBBEN

S-5391 FILED APRIL 4, 2002

ADOPTED

(P. 961)

SENATE FILE 2321**S-5394**

1 Amend Senate File 2321 as follows:
2 1. Page 2, by striking lines 29 and 30 and
3 inserting the following: "paragraph 2, Code
4 Supplement 2001, is amended to read as follows:
5 This subsection is repealed December 31, ~~2002~~
6 2004."
7 2. Page 2, by striking lines 32 and 33, and
8 inserting the following: "2, Code Supplement 2001, is
9 amended to read as follows:
10 This subsection is repealed December 31, ~~2002~~
11 2004."
12 3. Title page, line 4, by striking the word
13 "striking" and inserting the following: "extending
14 the time for".

By PATRICIA HARPER

S-5394 FILED APRIL 4, 2002

Loos
4-8-02
(P. 1003)

Legislative Fiscal Bureau

Fiscal Note

SF 2321 - Sales/Use Tax Streamline and Electronic Commerce (LSB 7165 SV)
Analyst: Jeff Robinson (Phone: (515) 281-4614) (jeff.robinson@legis.state.ia.us)
Fiscal Note Version - New

Description

Senate File 2321 relates to three subjects:

1. A study of the electronic commerce to be completed by the Department of Revenue and Finance each year.
2. A permanent exemption from sales and use tax for personal property delivered in an electronic or digital form. The Bill strikes the December 31, 2002, sunset on the current exemption.
3. Creation of a four-person Iowa delegation to enter into discussions with other states and the District of Columbia concerning simplification of state sales taxes.

Assumptions

1. The U.S. Census Bureau categories of sales most readily converted to digital or electronic transmission are:
 - Book sales
 - Pre-recorded compact disks and tapes
 - Music publishing
 - Database and dictionary publishing
 - Software publishing
2. In 1997, total Iowa sales of these items totaled \$470.0 million. Inflated by a 3.5% annual rate of growth, the sales would be \$560.0 million in calendar year 2003.
3. During calendar year 2003, 5.5% of items listed in assumption one will be delivered electronically or digitally. The percentage will grow by 2.0% per year through FY 2008.
4. The State sales tax rate is 5.0%.

Fiscal Impact

The continuation of the exemption from sales and use tax for personal property delivered in an electronic or digital form will reduce General Fund tax revenues by the following amounts:

- FY 2003 \$ - 790,000
- FY 2004 \$ - 2,300,000
- FY 2005 \$ - 3,100,000
- FY 2006 \$ - 3,900,000
- FY 2007 \$ - 4,800,000

The continuation of the exemption will also reduce local option sales tax and school infrastructure local option sales taxes by \$220,000 in FY 2003, growing to \$670,000 in FY 2007.

The annual study to be conducted by the Department of Revenue and Finance will increase Department expenses by \$55,000 per year. The Bill does not provide financing for the annual study.

Sources

Department of Revenue and Finance
U.S. Census Bureau 1997 Economic Census data
Legislative Fiscal Bureau analysis

/s/ Dennis C Prouty

April 1, 2002

The fiscal note and correctional impact statement for this bill was prepared pursuant to Joint Rule 17 and pursuant to Section 2.56, Code of Iowa. Data used in developing this fiscal note and correctional impact statement are available from the Legislative Fiscal Bureau to members of the Legislature upon request.

1 Section 1. NEW SECTION. 421.70 ELECTRONIC COMMERCE DATA
2 COLLECTION.

3 1. SHORT TITLE. This section shall be known and may be
4 cited as the "Electronic Commerce and New Economy Data
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6 2. PURPOSE. The purpose of this section is to require the
7 department of revenue and finance to begin collecting valid
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16 commerce includes, but is not limited to, the sale of tangible
17 and intangible goods.

18 b. "Electronic commerce vendor" means a person engaged in
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21 other entity subject to retail sales and use taxation under
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35 sampling; an estimate of the total value of electronic

1 commerce transactions conducted by persons within state
2 boundaries during a fiscal year; a reliable estimate of the
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19 appointed by the majority leader of the senate or the
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22 of whom shall be the director of revenue and finance, or each
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SENATE FILE 2321

H-8595

1 Amend Senate File 2321, as amended, passed, and
 2 reprinted by the Senate, as follows:
 3 1. Page 2, by striking lines 29 and 30 and
 4 inserting the following: "paragraph 2, Code
 5 Supplement 2001, is amended to read as follows:
 6 This subsection is repealed December 31, 2002
 7 2004."
 8 2. Page 2, by striking lines 32 and 33, and
 9 inserting the following: "2, Code Supplement 2001, is
 10 amended to read as follows:
 11 This subsection is repealed December 31, 2002
 12 2004."
 13 3. Title page, line 4, by striking the word
 14 "striking" and inserting the following: "extending
 15 the time for".

By SHOULTZ of Black Hawk

H-8595 FILED APRIL 11, 2002

*Lost
 4-11-02
 (p. 1345)*

SENATE FILE 2321

AN ACT

RELATING TO SALES AND USE TAXES BY REQUIRING THE DEPARTMENT OF REVENUE AND FINANCE TO COLLECT DATA ON THE EXTENT AND THE EFFECT ON TAXES OF ELECTRONIC COMMERCE IN THE STATE, STRIKING THE REPEAL OF THE TAX TREATMENT OF SALES WHERE THE SUBSTANCE OF THE TRANSACTION IS DELIVERED BY ELECTRONIC WAVES, DIGITALLY, OR BY WAY OF CABLE OR FIBER OPTICS, AND ESTABLISHING A COMMITTEE TO ENTER INTO MULTISTATE DISCUSSIONS ON THE SIMPLIFICATION OF THE SALES AND USE TAXES AND INCLUDING AN EFFECTIVE DATE.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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1. SHORT TITLE. This section shall be known and may be cited as the "Electronic Commerce and New Economy Data Collection Act".

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b. "Electronic commerce vendor" means a person engaged in business-to-consumer sales of goods or services.

c. "Person" means a natural person or via the internet any other entity subject to retail sales and use taxation under chapter 422, division IV, or chapter 423.

4. ANNUAL REPORT. The department shall collect primary and supplementary data to accurately measure the level of electronic commerce activity within the state. The primary data set shall include, but is not limited to, the number of electronic commerce vendors domiciled within the state, if obtainable; gross retail sales of electronic commerce vendors domiciled within the state; an estimate of the number of in-state electronic commerce transactions conducted by persons within the state boundaries based on accepted standards of scientific sampling; an estimate of the number of out-of-state electronic commerce transactions conducted by persons within the state boundaries based on accepted standards of scientific sampling; an estimate of the total value of electronic commerce transactions conducted by persons within state boundaries during a fiscal year; a reliable estimate of the use tax revenue that is uncollected due to out-of-state electronic commerce; and a reliable estimate of income, property, excise, and other revenues paid to the state and its political subdivisions by electronic commerce vendors. Collection of primary data shall be considered part of the department's normal duties and shall not require an additional budgetary appropriation. The department shall supplement primary data with information supplied by the United States department of commerce, the United States census bureau, the United States small business administration, any other federal agency collecting electronic commerce data, and if obtainable, affiliated state data centers. The department may use

information gathered from private, academic, and nongovernmental entities provided that the source and methodology is clearly stated within the text of the report. The department shall not cite, as authoritative sources, studies conducted by private, academic, and nongovernmental entities that are speculative in nature or based on unscientific methods. In addition, the department shall include an analysis of the financial impact increased sales and use tax collection requirements would have on in-state companies engaged in electronic commerce. The data shall be compiled in the form of an annual report to be delivered to the general assembly no later than February 1 of each year.

5. REPEAL. This section is repealed March 1, 2005.

Sec. 2. Section 422.43, subsection 15, unnumbered paragraph 2, Code Supplement 2001, is amended by striking the unnumbered paragraph.

Sec. 3. Section 423.1, subsection 13, unnumbered paragraph 2, Code Supplement 2001, is amended by striking the unnumbered paragraph.

Sec. 4. SALES TAX SIMPLIFICATION -- MULTISTATE DISCUSSIONS.

1. AGREEMENT. Delegates appointed pursuant to subsection 2 shall enter into multistate discussions on behalf of this state to consider whether this state should enter into an agreement with one or more other states to do all of the following:

a. Simplify and modernize sales and use tax administration in order to substantially reduce the burden of tax compliance for sellers and for all types of commerce.

b. Establish standards for sales and use tax compliance software and service providers.

c. Establish performance standards for multistate sellers.

2. DELEGATES. For the purposes of this section, delegates shall be appointed as follows:

a. One delegate shall be a member of the house of representatives who is appointed by the speaker of the house of representatives or the delegate's designee who shall also be a member of the house of representatives.

b. One delegate shall be a member of the senate who is appointed by the majority leader of the senate or the delegate's designee who shall also be a member of the senate.

c. Two delegates shall be appointed by the governor, one of whom shall be the director of revenue and finance, or each delegate's designee.

3. RECOMMENDATIONS. After meeting with similar delegations from other states, the delegates shall make recommendations to the general assembly regarding the issues the delegates are required to consider under subsection 1 and any other issue the general assembly may require the delegates to consider.

4. LEGISLATION. If the delegates determine that this state should enter into an agreement with one or more other states, the delegates shall recommend the preparation of legislation to bring this state into substantial compliance with the agreement as a result of the multistate discussions required by this section.

5. DEFINITIONS. In this section, unless the context otherwise requires:

a. "Agreement" means an interstate agreement for simplification and uniformity of taxation among member states in order to reduce the burden of tax compliance for sellers and for all types of commerce.

b. "Seller" means a person that sells, leases, or rents tangible personal property or a service.

c. "State" means a state of the United States and the District of Columbia.

d. "Tax" or "taxes" means the state sales and use taxes imposed under chapter 422, division IV, and chapter 423, or a similar tax imposed by a political subdivision of this state.

6. REPEAL. This section is repealed March 1, 2005.

Sec. 5. EFFECTIVE DATE. This Act, being deemed of immediate importance, takes effect upon enactment.

MARY E. KRAMER
President of the Senate

BRENT SIEGRIST
Speaker of the House

I hereby certify that this bill originated in the Senate and is known as Senate File 2321, Seventy-ninth General Assembly.

MICHAEL E. MARSHALL
Secretary of the Senate

Approved 5/10, 2002

THOMAS J. VILSACK
Governor