1 **JOINT RESOLUTION ON REMOTE SALES**
2 2013 GENERAL SESSION
3 STATE OF UTAH
4 **Chief Sponsor: Steve Eliason**
5 Senate Sponsor: Wayne A. Harper
6

7 **LONG TITLE**
8 **Committee Note:**
9 The Revenue and Taxation Interim Committee recommended this bill.
10 **General Description:**
11 This joint resolution of the Legislature urges the United States Congress to require all
12 retailers whose sales to consumers in the state exceed a minimum threshold to collect
13 applicable sales taxes on the sales in the state.
14 **Highlighted Provisions:**
15 This resolution:
16 ‣ urges the United States Congress to act to authorize states, subject to the enactment
17 of any necessary state laws, **Ŝ→ <u>and subject to principles established in the resolution,</u> ←Ŝ** to
17a require all retailers whose sales to consumers in the
18 state exceed a minimum threshold to collect applicable sales taxes on the sales in
19 the state.
20 **Special Clauses:**
21 None
22

23 *Be it resolved by the Legislature of the state of Utah:*
24 WHEREAS, the Supreme Court of the United States held in *Quill v. North Dakota*, 504
25 U.S. 298 (1992) that the "dormant" or "negative" Commerce Clause of the Constitution of the
26 United States prohibits a state from requiring a retailer to collect and remit sales tax on sales to
27 consumers in the state unless the retailer has physical presence in the state;