

26 retailer; and

27 ▶ affirms that, through passage of such legislation, the United States Congress will
 28 foster consistent standards for in-state and remote sellers who are obligated to
 29 collect state sales and use taxes, whether on a point-of-delivery basis or a
 30 point-of-sale basis, thus providing equal, consistent, and fair treatment among
 31 traditional brick and mortar retailers, brick and click retailers, catalogue retailers,
 32 and pure-play internet-only-based retailers.

33 **Special Clauses:**

34 None

35

36 *Be it resolved by the Legislature of the state of Utah:*

37 WHEREAS, United States Supreme Court decisions in National Bellas Hess v.
 38 Department of Revenue, 386 U.S. 753 (1967) and Quill Corp. v. N.D., 504 U.S. 298 (1992),
 39 have ruled that the Commerce Clause of the United States Constitution denies states the
 40 authority to require the collection of sales and use taxes by remote sellers that have no physical
 41 presence in the taxing state;

42 WHEREAS, the United States Supreme Court also declared in the Quill v. North
 43 Dakota decision that Congress could exercise its authority under the Commerce Clause of the
 44 United States Constitution to decide "whether, when, and to what extent" the states may require
 45 sales and use tax collection on remote sales;

46 WHEREAS, states and localities that use sales and use taxes as a revenue source may
 47 not collect revenue from some portion of remote sales commerce;

48 WHEREAS, since 1999, various state legislators, governors, local elected officials,
 49 state tax administrators, and representatives of the private sector have worked together as a
 50 **H→ [Streamline Sale] Streamlined Sales Tax Project and Governing ←H** Board to develop a
 50a streamlined sales and use tax system currently adopted in
 51 some form in 24 states;

52 WHEREAS, between 2001 and 2002, 40 states enacted legislation expressing their
 53 intent to simplify the states' sales and use tax collection systems, and to participate in
 54 discussions to allow for the collection of states' sales and use taxes;

55 WHEREAS, the actions of these states arguably provide some justification for
 56 Congress to enact legislation to allow states to require remote sellers to collect the states' sales