

77TH OREGON LEGISLATIVE ASSEMBLY
2013 REGULAR SESSION
STAFF MEASURE SUMMARY
HOUSE REVENUE COMMITTEE

MEASURE: HJM 18
CARRIER:

DRAFT

REVENUE: No Revenue Impact

FISCAL:

Action:

Vote:

Yeas:

Nays:

Exc.:

Prepared By: Warner, Economist

Meeting Dates: May 31, 2013

WHAT THE BILL DOES: Urges Congress to exempt sellers from potential federal legislation that requires them to collect and remit sales and use taxes to the state of the purchaser in the case of remote sales. Exemption applies only if seller is located in a state that does not impose a sales and use tax.

ISSUES DISCUSSED:

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EFFECT OF COMMITTEE AMENDMENTS:

BACKGROUND: The U.S. Senate voted May 6 to approve the Market Place Fairness Act (S. 743). The bill now goes to the House of Representatives. The Market Place Fairness Act authorizes states that adhere to certain simplifications to require out-of-state retailers that have more than \$1 million a year in out-of-state sales to collect and remit that state's sales taxes. The legislation also requires states to provide software to on-line retailers free of charge and removes the liability from the retailer should the software malfunction.

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