

House Joint Memorial 18

Sponsored by Representative GOMBERG; Representatives BAILEY, GORSEK, LIVELY, REARDON, THOMPSON, WHISNANT, Senators BAERTSCHIGER JR, HANSELL, KNOPP, STEINER HAYWARD, THOMSEN, WHITSETT

SUMMARY

The following summary is not prepared by the sponsors of the measure and is not a part of the body thereof subject to consideration by the Legislative Assembly. It is an editor's brief statement of the essential features of the measure **as introduced**.

Urges Congress to exempt sellers organized in state that does not impose sales and use tax from proposed legislation imposing requirement for sellers to collect and remit sales and use taxes on remote sales.

JOINT MEMORIAL

To the Senate and the House of Representatives of the United States of America, in Congress assembled:

We, your memorialists, the Seventy-seventh Legislative Assembly of the State of Oregon, in legislative session assembled, respectfully represent as follows:

Whereas in a state that does not impose a sales and use tax, sellers do not have the mechanisms necessary for collecting and remitting sales and use taxes on remote sales; and

Whereas the compliance burden and costs for sellers in such a state would be great; and

Whereas the compliance burden and costs would be borne disproportionately by small businesses; and

Whereas the state would receive no sales and use tax revenue that the state might use to alleviate the compliance burden and costs for sellers in the state; and

Whereas the resulting disincentive for sellers in the state to solicit and engage in remote sales would have a negative effect on electronic interstate commerce; now, therefore,

Be It Resolved by the Legislative Assembly of the State of Oregon:

(1) The Congress of the United States of America is respectfully requested to amend the Marketplace Fairness Act of 2013 to provide that sellers organized under the laws of a state that does not impose a sales and use tax are not required to collect and remit sales and use taxes with respect to remote sales.

(2) A copy of this memorial shall be sent to the President of the United States, to the Senate Majority Leader, to the Speaker of the House of Representatives and to each member of the Oregon Congressional Delegation.

NOTE: Matter in **boldfaced** type in an amended section is new; matter [*italic and bracketed*] is existing law to be omitted. New sections are in **boldfaced** type.