

2002 SESSION

ENROLLED

SENATE JOINT RESOLUTION NO. 59

Encouraging the Governor to issue an executive order enabling the Commonwealth to participate in the Streamlined Sales Tax Project and designating the Tax Commissioner as its representative with authority to vote on behalf of the Commonwealth.

Agreed to by the Senate, February 22, 2002
Agreed to by the House of Delegates, February 20, 2002

WHEREAS, the Streamlined Sales Tax Project is a project created by and comprised of participating governments of the 50 states and the District of Columbia; and

WHEREAS, the mission of the project is to develop measures to design, test and implement a sales and use tax system that simplifies the administration and collection of sales and use taxes; and

WHEREAS, the project may study and review the collection of use tax as it relates to sales by vendors located outside Virginia to citizens of the Commonwealth; and

WHEREAS, it is possible that simplification of the sales and use tax could lead to an increase in the amount collected of sales and use tax legally due to the Commonwealth; and

WHEREAS, Virginia is currently not participating in the project and, as a result, may not vote on national issues impacting the simplification of sales and use taxes; and

WHEREAS, many businesses support simplification of the sales and use tax and the Streamlined Sales Tax Project because one result may be that uniform tax collection laws are adopted by the states; and

WHEREAS, a majority of states have already committed to participate in the project; and

WHEREAS, these states have already voted upon making model legislation available to the legislatures of the 50 states and the District of Columbia for adoption as laws of each state and the district; and

WHEREAS, participation in the project would not require Virginia to adopt such model legislation; now, therefore, be it

RESOLVED by the Senate, the House of Delegates concurring, That the Governor be encouraged to issue an executive order enabling the Commonwealth to participate in the Streamlined Sales Tax Project and designating the Tax Commissioner as its representative with authority to vote on behalf of the Commonwealth; and, be it

RESOLVED FURTHER, That the General Assembly shall participate in and monitor the Streamlined Sales Tax Project. Such participation shall include activities not exclusively designated to the Tax Commissioner. The Joint Rules Committee shall appoint a staff of the Senate Committee on Finance and the House Committee on Finance to monitor discussions of the Streamlined Sales Tax Project; and, be it

RESOLVED FINALLY, That the Clerk of the Senate transmit a copy of this resolution to the Governor so that he may be apprised of the sense of the General Assembly of Virginia to participate in the Streamlined Sales Tax Project.

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