

## 2002 SESSION

### HOUSE SUBSTITUTE

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#### SENATE JOINT RESOLUTION NO. 59 AMENDMENT IN THE NATURE OF A SUBSTITUTE

(Proposed by the House Committee on Finance  
on February 18, 2002)

(Patrons Prior to Substitute—Senators Hanger, Colgan, Miller, K.G., and Whipple; Delegates: Griffith, Joannou, Johnson, Landes, Louderback, McDonnell, and Saxman)

*Encouraging the Governor to participate in the Streamlined Sales Tax Project and resolving that the General Assembly will participate in the Streamlined Sales Tax Project.*

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 of Virginia, 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 will monitor the Streamlined Sales Tax Project. Such participation shall include interstate discussions to develop a simplified sales and use tax system.

The Joint Rules Committee shall appoint a member or members of the staff of the Senate Committee on Finance and a member or members of the staff of 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 shall transmit copies of this resolution to the Governor so that he may be apprised of the sense of the Virginia General Assembly to participate in the Streamlined Sales Tax Project.

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