

# VIRGINIA ACTS OF ASSEMBLY -- 2002 SESSION

## CHAPTER 476

*An Act providing for the appointment of a delegation to participate in multistate discussions regarding the simplification and modernization of tax administration.*

[S 688]

Approved April 2, 2002

**Be it enacted by the General Assembly of Virginia:**

**1. § 1. Participation in multistate discussions; definitions.**

*A. Delegates appointed pursuant to subsection B shall enter into multistate discussions on behalf of the Commonwealth to consider whether the Commonwealth should enter into an agreement with one or more other states to:*

*1. Simplify and modernize tax administration in order to substantially reduce the burden of tax compliance for sellers and for all types of commerce.*

*2. Establish standards for tax compliance software and service providers.*

*3. Establish performance standards for multistate sellers.*

*B. For the purposes of this section, delegates shall be appointed as follows:*

*1. Two members of the Senate, to be appointed by the Senate Committee on Privileges and Elections.*

*2. Three members of the House of Delegates, to be appointed by the Speaker of the House, in accordance with the principles of proportional representation contained in the Rules of the House of Delegates.*

*C. After meeting with similar delegations from other states, the delegates shall make recommendations, including but not limited to proposed legislation, to the 2003 and 2004 Sessions of the General Assembly regarding the issues the delegates are required to consider under subsection A and any other related issues the delegates deem advisable.*

*D. Delegates shall receive compensation as provided in § 30-19.12 and shall be reimbursed for all reasonable and necessary expenses in the discharge of their duties as provided in § 2.2-2825.*

*E. In this section, unless the context otherwise requires:*

*"Agreement" means an interstate agreement for simplification and uniformity of taxation among member states in order to reduce the burden of tax compliance for sellers and for all types of commerce.*

*"Seller" means an individual, trust, estate, fiduciary, partnership, limited liability company, limited liability partnership, corporation or any other similar legal entity that sells, leases or rents tangible personal property or services.*

*"State" means a state of the United States and the District of Columbia.*

*"Tax" or "taxes" means sales and use taxes imposed pursuant to Title 58.1 of the Code of Virginia, or a similar tax imposed by a political subdivision of the Commonwealth.*

**2. That an emergency exists and this act is in force from its passage.**