



Attention Tax Council Members:

The Legislative Sales and Use Tax Simplification Task Force [will be meeting](#) on October 22nd to vote on five (5) bills to be considered by the Legislative Council. If the Legislative Council approves any of these proposed bills, they will be introduced during the 2022 Legislative Session. Below are details of the bills:

Bill #1: [Simplification of Tax Compliance for retailers](#):

- Requires DOR to collect info from retailers using the tax simplification system, that have a state standard retail license but do not have a physical presence in a local taxing jurisdiction;
- As of 7/1/22, prohibits local taxing jurisdictions who use the tax simplification system from charging a fee for a local business license on a retailer that uses the system, has a state retail license, makes sales within the jurisdiction, and do not have physical presence in the jurisdiction;
- As of 7/1/23, prohibits local taxing jurisdictions from requiring a retailer to have a general business license if they use the simplification system, have a state retail license, and make sales within the local taxing jurisdiction, and do not have a physical presence in that jurisdiction.

Bill #3: [Task Force membership](#):

- Increases membership of the task force to include two (2) members of the business community

Bill #4: [Extending Small Retailer Exception](#):

- Current law allows for an exception for retailers to source their sales to the business' location regardless of where a purchaser receives the property or service. This exception would be repealed as of 2/1/22 under current law. The bill extends the exception to October 1, 2022.

Bill #5: [Simplification of Sales & Use Tax Exemption Form](#):

- Requires DOR to examine its forms and simplify the forms and requirements for taxpayers making tax-exempt purchases.

Please contact Loren Furman at lurman@cochamber.com with any questions/concerns with the proposed legislation outlined above.

Thank you!

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