

# Sales Tax Fairness: Pathways for States to Gain Collection Authority

	Main Street Fairness Act – S. 1452, H.R. 2701	Marketplace Equity Act – H.R. 3179	Marketplace Fairness Act – S. 1832
Minimum Simplification Requirements	<ul style="list-style-type: none"> <li>• Each Member State under the SSUTA is authorized to require all sellers to collect and remit sales and use taxes of remote sales sourced to that Member State.</li> <li>• Small business exception set by the Governing Board.</li> <li>• Set of uniform definitions of products and exemptions from which a Member State may choose its tax base.</li> <li>• A centralized, multistate registration system a seller may elect to use to register with Member States.</li> <li>• Single, State-level administration of all State and local sales and use taxes</li> <li>• Uniform Statewide tax base</li> <li>• Uniform sourcing and attribution rules</li> <li>• Uniform certification procedures for service providers and software for sellers to determine Member State sales and use tax rates and taxability.</li> <li>• Uniform bad debt and rounding rules</li> <li>• Uniform requirements for tax returns and remittances with consistent electronic filing and remittance methods</li> <li>• Liability protection for seller or service provider based on State provided information</li> <li>• Elimination of caps and thresholds on the application of sales and use tax rates and exemptions based on value subject to limitations</li> <li>• Vendor compensation for all retailers</li> <li>• Multi-State taxability matrix with a Library of Definitions</li> <li>• Uniform notice and audit procedures with an option for a multi-State audit</li> <li>• Uniform rules to address refunds and credits</li> <li>• Appropriate protections for consumer privacy</li> <li>• Uniform rules for sales tax holidays</li> <li>• Uniform rules to address refunds and credits, restocking fees, discounts, coupons, and allocations of shipping and handling and discounts applied to multiple items and multiple seller orders.</li> </ul>	<ul style="list-style-type: none"> <li>• Small seller exemption (one-million dollars in remote gross annual receipts or \$100,000 into a particular state)</li> <li>• Single return to single authority within a State. <ul style="list-style-type: none"> <li>○ Exemptions must be identical throughout the State and may not include remote seller specific exemption.</li> </ul> </li> <li>• Three options for sales and use tax rate structure <ul style="list-style-type: none"> <li>○ Blended State and locality rate</li> <li>○ Maximum State rate</li> <li>○ Destination rate (plus software for rate calculation and liability protection)</li> </ul> </li> <li>• All simplification requirements apply only to remote sellers</li> </ul>	<ul style="list-style-type: none"> <li>• Small seller exemption (\$500,000 in total gross annual receipts)</li> <li>• Single return to State-level agency administering all sales tax laws</li> <li>• Single audit</li> <li>• Uniform sales and use tax base among the State and local taxing jurisdictions</li> <li>• All sales and use taxes to be collected according to the destination rate</li> <li>• States must provide software and services to remote sellers to facilitate collection, and States must adopt certification procedures for single and consolidated providers to broaden collection software and service options for sellers</li> <li>• Relieve sellers from liability for incorrect tax collection if errors are made in reliance on information provided by the State and hold sellers harmless for any errors or omissions made by a single or consolidated provider</li> <li>• Provide 30 days notice of local rate changes and require changes become effective only on the first day of a calendar quarter. If a State fails to provide notice then it must hold the sellers harmless for a 30 day period.</li> <li>• The simplifications of a single State-level audit and single State tax base are available to all sellers while the remaining simplifications are only available to remote sellers (e.g. liability protection).</li> </ul>

## Section-by-Section Comparison: Main Street Fairness Act, Marketplace Equity Act & Marketplace Fairness Act

	<b>Main Street Fairness S. 1452, H.R. 2701</b>	<b>Marketplace Equity H.R. 3179</b>	<b>Marketplace Fairness S. 1832</b>
<b>Collection Authority</b>	<ul style="list-style-type: none"> <li>States may collect sales and use taxes from remote sellers by becoming a Member of the Streamline Sales and Use Tax Agreement (SSUTA).</li> </ul>	<ul style="list-style-type: none"> <li>States may individually, or collectively in an agreement<sup>1</sup>, fulfill the minimum simplification requirements to collect sales and use taxes from remote sellers.</li> </ul>	<ul style="list-style-type: none"> <li>States may choose between two systems to collect sales and use taxes on remote sales<sup>2</sup>:                             <ul style="list-style-type: none"> <li>Become a Member of the SSUTA, Section 3(a), or</li> <li>Adopt minimum simplifications. Section 3(b).</li> </ul> </li> </ul>
<b>Base</b>	<ul style="list-style-type: none"> <li>Member State selects tax base from uniform definitions of products and exemptions and that tax base is the tax base for all jurisdictions within the State. Section 6(a)(2).</li> <li>Member State taxability matrix includes terms defined in the Library of Definitions and information on use-, entity-, and product-based exemptions. Section 6(a)(10).</li> </ul>	<ul style="list-style-type: none"> <li>Products and services subject to tax must be identical throughout the State and any exemptions must be identical throughout the State and may not include exemptions for products and services that are not exempt when sold by entities other than remote sellers. Section 2(b)(3)(A)-(B).</li> </ul>	<ul style="list-style-type: none"> <li>A uniform sales and use tax base among the State and local taxing jurisdictions. Section 3(b)(1)(B).</li> </ul>
<b>Rate</b>	<ul style="list-style-type: none"> <li>Certified service providers (CSPs) calculate a Member State's remote sales and use tax rate(s) based on the Member State's tax rate, boundary files and the taxability matrix. See Section 6(a)(4) (certification of CSPs to determine Member States sales and use tax rates and taxability).</li> </ul>	<ul style="list-style-type: none"> <li>Remote sellers must collect sales and use tax under one of three rate structures. Section 2(b)(4)(A)(i)-(iii).                             <ul style="list-style-type: none"> <li>1. A single State-wide blended rate that includes both the State rate and applicable rates of local jurisdictions as determined by the State.</li> <li>2. The maximum State rate exclusive of tax imposed by local jurisdictions.</li> <li>3. The applicable destination rate (sum of that States rate and any applicable rate for the local jurisdiction into which the sale was made).</li> </ul> </li> <li>The rates in #1 and #3 must not exceed the respective average State and locality rates applicable to sellers other than remote sellers. Section 2(b)(4)(C).</li> </ul>	<ul style="list-style-type: none"> <li>All sales and use taxes must be collected according to the destination rate. The destination rate is the sum of the applicable State rate and any applicable rate for the local jurisdiction. Section 3(b)(1)(C).</li> <li>Software and service provided by the State to remote sellers and single and consolidated providers that identify the applicable destination rate, including the State and local sales tax rate (if any), to be applied on sales sourced to the State. Section 3(b)(1)(D)(i).</li> </ul>

<sup>1</sup> The SSUTA would fulfill the collective agreement requirement.

<sup>2</sup> Collection requirements compared in this chart reflect the "minimum simplification" avenue for authority to collect.

	<b>Main Street Fairness S. 1452, H.R. 2701</b>	<b>Marketplace Equity H.R. 3179</b>	<b>Marketplace Fairness S. 1832</b>
<b>Rate Exceptions</b>	<ul style="list-style-type: none"> <li>• Not included.</li> </ul>	<ul style="list-style-type: none"> <li>• States that impose a lower rate for sales of food or drugs and medicine may require remote sellers to collect at that level. Section 2(b)(4)(B).</li> </ul>	<ul style="list-style-type: none"> <li>• Not included.</li> </ul>
<b>State-level administration</b>	<ul style="list-style-type: none"> <li>• Single, State-level administration of all Member State and local sales and use taxes, including State-level filing of tax returns in each Member State. Section 6(a)(8).</li> <li>• Sellers may request a single audit on behalf of all Member States from the Governing Board. Section 6(a)(12).</li> <li>• The Governing Board sets rules and procedures for audits. Section 4(a)(2)(B)(vii).</li> </ul>	<ul style="list-style-type: none"> <li>• State created remote sales and use tax return, single revenue authority, and no local jurisdiction may impose sales or use tax return requirements. Section 2(b)(2).</li> </ul>	<ul style="list-style-type: none"> <li>• Single State-level agency to administer all sales and use tax laws (not just for remote sellers). Section 2(b)(1)(A)(i).</li> <li>• Single audit for all State and local taxing jurisdictions within a State. Section 3(b)(1)(A)(ii).</li> <li>• Single State-level return. Section 3(b)(1)(A)(iii).</li> </ul>
<b>Registration system</b>	<ul style="list-style-type: none"> <li>• Online multistate registration system run by the Governing Board. Section 4(a)(2)(B)(iii).</li> </ul>	<ul style="list-style-type: none"> <li>• Not included.</li> </ul>	<ul style="list-style-type: none"> <li>• Not included.</li> </ul>
<b>Registration systems may only be used for administration of sales and use taxes</b>	<ul style="list-style-type: none"> <li>• Section 6(a)(1).</li> </ul>	<ul style="list-style-type: none"> <li>• Not included.</li> </ul>	<ul style="list-style-type: none"> <li>• Not included.</li> </ul>
<b>Exemptions</b>	<ul style="list-style-type: none"> <li>• Adoption of a standard form for claiming exemptions. Section 4(a)(2)(B)(iv).</li> <li>• A Member State may enact product-based exemptions without restriction if the SSUTA does not have a definition for the product or for a term that includes the product. Section 6(a)(2).</li> </ul>	<ul style="list-style-type: none"> <li>• Exemptions must be identical throughout the State and may not include exemptions for products and services that are not exempt when sold by other remote sellers. Section 2(b)(3)(B).</li> </ul>	<ul style="list-style-type: none"> <li>• Not included.</li> </ul>
<b>Software availability for sellers</b>	<ul style="list-style-type: none"> <li>• Uniform procedures for the certification of service providers and software on which a seller may elect to rely in order to determine Member</li> </ul>	<ul style="list-style-type: none"> <li>• If the destination rate structure is chosen then the State must provide software to remote sellers to substantially ease the burden of collecting the tax. Section 2(b)(4)(A)(iii).</li> </ul>	<ul style="list-style-type: none"> <li>• Requires States to provide certification procedures for both single providers and consolidated providers make software and services</li> </ul>

	<b>Main Street Fairness S. 1452, H.R. 2701</b>	<b>Marketplace Equity H.R. 3179</b>	<b>Marketplace Fairness S. 1832</b>
	State sales and use tax rates and taxability established by the Governing Board. Section 6(a)(4).		available to remote sellers. Section 3(b)(1)(D).
<b>Public notice to remote sellers</b>	<ul style="list-style-type: none"> <li>Not included.</li> </ul>	<ul style="list-style-type: none"> <li>Public notice is required for a State to exercise authority to collect sales and use tax. The notice must include a reference to the State enacting legislation, the criteria for remote sellers to collect sales and use tax, the rate(s) at which remote sellers must collect, the date when remote sellers will be required to begin collection, and reference to compliance information and the form to be filed by remote sellers. Section 2(c).</li> </ul>	<ul style="list-style-type: none"> <li>Provide 30 days notice of local rate changes and require that changes become effective only on the first day of a calendar quarter. If a State fails to provide notice then it must hold the sellers harmless for a 30 day period. Section 3(b)(1)(G).</li> </ul>
<b>Small business exception</b>	<ul style="list-style-type: none"> <li>A uniform rule to be adopted by the Governing Board to establish a small seller exception to the collection requirement. Section 6(a)(16).</li> </ul>	<ul style="list-style-type: none"> <li>Small seller exception for remote sellers with gross annual receipts not exceeding \$1,000,000 (or greater amount from remote sales set by State) or in the State not exceeding \$100,000 (or greater amount set by the State). Section 2(b)(1).</li> </ul>	<ul style="list-style-type: none"> <li>Exempts small sellers with less than \$500,000 in gross annual remote sales from collection requirements. Section 3(c).</li> </ul>
<b>Additional Simplifications</b>			
<b>Vendor compensation for all sellers to offset the costs of collection</b>	<ul style="list-style-type: none"> <li>Member State shall provide compensation for expenses incurred by a seller directly in administering, collecting, and remitting sales and use taxes to that Member State. The amount of compensation may vary State to State. Section 6(a)(13)(A).</li> <li>The compensation required under the Agreement as of enactment is the minimum when considered in connection with the simplification requirements. Section 6(a)(13)(B).</li> <li>The minimum may be adjusted based on the size of the small business exemption, decreased as collection costs are reduced by technology and simplification, or increased if the SSUTA is changed to include collection costs. Section 6(a)(13)(C).</li> </ul>	<ul style="list-style-type: none"> <li>Not included.</li> </ul>	<ul style="list-style-type: none"> <li>Not included.</li> </ul>

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<b>Vendor compensation to third party service provider</b>	<ul style="list-style-type: none"> <li>Vendor compensation to third party service provider contracting with seller to perform the sales and use tax responsibilities is permissible. Section 6(a)(13)(E).</li> </ul>	<ul style="list-style-type: none"> <li>Not included.</li> </ul>	<ul style="list-style-type: none"> <li>Not included.</li> </ul>
<b>Uniform destination sourcing rule</b>	<ul style="list-style-type: none"> <li>Uniform rules for sourcing and attributing transactions to particular taxing jurisdictions established by the Governing Board. Section 6(a)(3).</li> </ul>	<ul style="list-style-type: none"> <li>“Sales into the State” means a sale where the item sold is received by the purchaser in the State, based on the location indicated by instructions for delivery that the purchaser furnishes to the seller. When no delivery location is specified, the sale occurs in the State if the customer’s billing address is in the State. Section 5(4).</li> <li>A remote seller may not be required to file sales and use tax returns any more frequently than returns are required for other sellers. Section 2(b)(2).</li> </ul>	<ul style="list-style-type: none"> <li>All sales and use taxes are to be collected according to the destination rate. Section 3(b)(1)(C).</li> </ul>
<b>Uniform bad debt and rounding rules</b>	<ul style="list-style-type: none"> <li>Adopted by the Governing Board under the SSUTA. Section 6(a)(5).</li> </ul>	<ul style="list-style-type: none"> <li>Not included.</li> </ul>	<ul style="list-style-type: none"> <li>Not included.</li> </ul>
<b>Multi-State taxability matrix with a Library of Definitions</b>	<ul style="list-style-type: none"> <li>Each Member State is required to complete a taxability matrix as adopted by the Governing Board. This matrix shall also include information regarding terms defined by the Agreement in the Library of Definitions. Section 6(a)(10).</li> </ul>	<ul style="list-style-type: none"> <li>Not included.</li> </ul>	<ul style="list-style-type: none"> <li>Not included.</li> </ul>
<b>Audit procedures</b>	<ul style="list-style-type: none"> <li>Governing Board will establish rules and procedures for audits. Section 4(a)(2)(B)(vii) and Section 6(a)(12).</li> </ul>	<ul style="list-style-type: none"> <li>Not included.</li> </ul>	<ul style="list-style-type: none"> <li>Single State-level audit. Section 3(b)(1)(A)(ii).</li> </ul>
<b>Single Nationwide audit option</b>	<ul style="list-style-type: none"> <li>The Governing Board will establish audit procedures for sellers, including an option for sellers not qualifying for the small business exception may request, by notifying the Governing Board, to be subject to a single audit on behalf of all Member State for sales and use</li> </ul>	<ul style="list-style-type: none"> <li>Not included.</li> </ul>	<ul style="list-style-type: none"> <li>Not included.</li> </ul>

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	taxes. The Governing Board has discretion to authorize the single audit. Section 6(a)(12).		
<b>Sales tax holidays</b>	<ul style="list-style-type: none"> <li>Governing Board will establish uniform rules and procedures to address sales tax holidays. Section 6(a)(17).</li> </ul>	<ul style="list-style-type: none"> <li>Not included.</li> </ul>	<ul style="list-style-type: none"> <li>Not included.</li> </ul>
<b>Uniform rules to address refunds and credits relating to customer returns, restocking fees, discounts, and coupons</b>	<ul style="list-style-type: none"> <li>Governing Board will establish uniform rules and procedures to address refunds and credits. Section 6(a)(18).</li> </ul>	<ul style="list-style-type: none"> <li>Not included.</li> </ul>	<ul style="list-style-type: none"> <li>Not included.</li> </ul>
<b>Shipping and handling discounts applied to multiple item and multi-seller orders</b>	<ul style="list-style-type: none"> <li>Governing Board will establish uniform rules and procedures to address shipping and handling discounts. Section 6(a)(18).</li> </ul>	<ul style="list-style-type: none"> <li>Not included.</li> </ul>	<ul style="list-style-type: none"> <li>Not included.</li> </ul>
<b>Seller and service provider liability</b>	<ul style="list-style-type: none"> <li>Each Member State must relieve a seller or service provider from liability to that Member State and local jurisdiction for collection of the incorrect amount of sales or use tax, and relieves the purchaser from penalties stemming from such liability, provided that the collection of the improper amount is the result of relying on information provided by that Member State regarding tax rates, boundaries, or taxing jurisdiction assignments, or in the</li> </ul>	<ul style="list-style-type: none"> <li>When a remote seller sells into a State that has chosen the destination rate structure, the State must provide software for collection and relieve the remote seller from liability for collection of incorrect amounts of sales tax based upon information provided by the State. Section 2(b)(4)(A)(iii).</li> </ul>	<ul style="list-style-type: none"> <li>Relieve sellers from liability for incorrect tax collection if errors are made in reliance on information provided by the State, and hold sellers harmless for any errors or omissions made by a single or consolidated provider. Section 3(b)(1)(F).</li> </ul>

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	taxability matrix regarding terms defined by the SSUTA in the Library of Definitions. Section 6(a)(11).		
<b>Purchaser penalty relief</b>	<ul style="list-style-type: none"> <li>See above. Section 6(a)(11).</li> </ul>	<ul style="list-style-type: none"> <li>Not included.</li> </ul>	<ul style="list-style-type: none"> <li>Not included.</li> </ul>
<b>Definitions</b>			
<b>State</b>	<ul style="list-style-type: none"> <li>Each of the several States, the District of Columbia, the Commonwealth of Puerto Rico, Guam, American Samoa, the U.S. Virgin Islands, the Commonwealth of the Northern Mariana Islands, and any other territory or possession of the United States. Section 9(7).</li> </ul>	<ul style="list-style-type: none"> <li>Each of the several States, the District of Columbia, the Commonwealth of Puerto Rico, Guam, American Samoa, the U.S. Virgin Islands, the Commonwealth of the Northern Mariana Islands, and any other territory or possession of the United States, and any Indian county. Section 5(1).</li> </ul>	<ul style="list-style-type: none"> <li>Each of the several States, the District of Columbia, the Commonwealth of Puerto Rico, Guam, American Samoa, the U.S. Virgin Islands, the Commonwealth of the Northern Mariana Islands, and any other territory or possession of the U.S. Section 6(9).</li> </ul>
<b>Sale into the State</b>	<ul style="list-style-type: none"> <li>Not included.</li> </ul>	<ul style="list-style-type: none"> <li>A sale where the item sold is received by the purchaser in the State, based on the location indicated by instructions for delivery that the purchaser furnishes to the seller. When no delivery location is specified, the sale occurs in the State if the customer's billing address is in the State. Section 5(4).</li> </ul>	<ul style="list-style-type: none"> <li>Not included.</li> </ul>
<b>Sales tax</b>	<ul style="list-style-type: none"> <li>Not included.</li> </ul>	<ul style="list-style-type: none"> <li>Tax imposed or incident to the sale of tangible personal property or services measured by the amount of the sales price, cost, charge, or other value. Section 5(7).</li> </ul>	<ul style="list-style-type: none"> <li>Not included.</li> </ul>
<b>Use tax</b>	<ul style="list-style-type: none"> <li>Not included.</li> </ul>	<ul style="list-style-type: none"> <li>Use tax is a tax imposed on the purchase, storage, consumption, distribution, or other use of tangible or intangible personal property or services as defined under laws imposing such a tax. Section 5(8).</li> </ul>	<ul style="list-style-type: none"> <li>Not included.</li> </ul>
<b>Person</b>	<ul style="list-style-type: none"> <li>Individual, trust, estate, fiduciary, partnership, corporation, LLC, or any other legal entity, and includes a State or local government. Section 9(4).</li> </ul>	<ul style="list-style-type: none"> <li>Individual, trust, estate, fiduciary, partnership, corporation, LLC, or any other legal entity, and includes a State or local government. Section 5(3).</li> </ul>	<ul style="list-style-type: none"> <li>Individual, trust, estate, fiduciary, partnership, corporation, LLC, or any other legal entity, and a State or local government. Section 6(4).</li> </ul>
<b>Remote sale</b>	<ul style="list-style-type: none"> <li>Sale of goods or services attributed to a Member State with respect to</li> </ul>	<ul style="list-style-type: none"> <li>Sale of goods or services attributed to a State with respect to which a seller does not have adequate</li> </ul>	<ul style="list-style-type: none"> <li>Sale of goods or services attributed to a State with respect to which a</li> </ul>

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	which a seller does not have adequate physical presence to establish nexus under the law to allow a Member State to require the seller to collect and remit taxes covered by this Act with respect to such sale. Section 9(5).	physical presence to establish nexus under the law to allow a State to require the seller to collect and remit taxes covered by this Act with respect to such sale. Section 5(5).	seller does not have adequate physical presence to establish nexus under <i>Quill</i> . Section 6(5).
<b>Remote seller</b>	<ul style="list-style-type: none"> <li>Any seller who makes a remote sale. Section 9(6).</li> </ul>	<ul style="list-style-type: none"> <li>A person who makes remote sales. Section 5(6).</li> </ul>	<ul style="list-style-type: none"> <li>A person who makes remote sales. Section 6(6).</li> </ul>
<b>Governing Board &amp; nondiscretionary duty</b>	<ul style="list-style-type: none"> <li>The governing board established by the SSUTA. Section 9(1).</li> </ul>	<ul style="list-style-type: none"> <li>Not included.</li> </ul>	<ul style="list-style-type: none"> <li>Not included.</li> </ul>
<b>Member State</b>	<ul style="list-style-type: none"> <li>A Member State as that term is used under the SSUTA at the time of the enactment of this Act and does not include associate members under the Agreement. Section 9(2).</li> </ul>	<ul style="list-style-type: none"> <li>Not included.</li> </ul>	<ul style="list-style-type: none"> <li>A Member State of the SSUTA but not an associate member. Section 6(3).</li> </ul>
<b>Streamlined sales and use tax agreement (SSUTA)</b>	<ul style="list-style-type: none"> <li>The multistate agreement with that title adopted on November 12, 2002, as in effect on the date of the enactment of this Act and unless the context otherwise indicates as further amended from time to time. Section 9(8).</li> </ul>	<ul style="list-style-type: none"> <li>Not included.</li> </ul>	<ul style="list-style-type: none"> <li>The multi-State agreement with that title adopted on November 12, 2002, as in effect on the date of enactment of this Act and as further amended. Section 6(10).</li> </ul>
<b>Single Provider [Consolidated Provider]</b>	<ul style="list-style-type: none"> <li>Not included.</li> </ul>	<ul style="list-style-type: none"> <li>Not included.</li> </ul>	<ul style="list-style-type: none"> <li>Any person certified by a State who has the rights and responsibilities for sales and use tax administration, collection, remittance and audits for transactions serviced or processed for the sale of goods or services made by remote sellers [on an aggregated basis]. Section 6(7) and [6(1)].</li> </ul>
<b>Locality; Local</b>	<ul style="list-style-type: none"> <li>Not included.</li> </ul>	<ul style="list-style-type: none"> <li>Not included.</li> </ul>	<ul style="list-style-type: none"> <li>Any political subdivision of a State. Section 6(2).</li> </ul>
<b>Sourced</b>	<ul style="list-style-type: none"> <li>Not included.</li> </ul>	<ul style="list-style-type: none"> <li>Not included.</li> </ul>	<ul style="list-style-type: none"> <li>The location where the item sold is received by the purchaser, the</li> </ul>

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			delivery address given, another address given during the transaction, the billing address, and if no address is provided then the address of the seller. Section 6(8).
<b>Severability</b>	<ul style="list-style-type: none"> <li>Section 10.</li> <li>Not included.</li> </ul>	<ul style="list-style-type: none"> <li>Section 6.</li> <li>No preemption on any power exercised by a State or local jurisdiction or under any other Federal law. Section 3.</li> </ul>	<ul style="list-style-type: none"> <li>Section 7.</li> <li>Not included.</li> </ul>
<b>Preemption</b>			
<b>Judicial Review</b>			
<b>Constitutionality of Act</b>	<ul style="list-style-type: none"> <li>Expedited judicial review exists for challenges to the constitutionality of the Act. Section 8(a).</li> </ul>	<ul style="list-style-type: none"> <li>Not included.</li> </ul>	<ul style="list-style-type: none"> <li>Not included.</li> </ul>
<b>Review of authorization to collect sales and use tax</b>	<ul style="list-style-type: none"> <li>See below “Judicial review of Governing Board determinations.” Section 5.</li> </ul>	<ul style="list-style-type: none"> <li>A court of competent jurisdiction evaluates whether a State satisfied the minimum requirements for authorized collection. Section 2(d)(1).</li> </ul>	<ul style="list-style-type: none"> <li>No particular court jurisdiction granted for review. Authority to collect terminates on day the highest court of competent jurisdiction makes a final determination that the State no longer meets the requirements of the legislation and the court’s determination is not longer subject to appeal. Section 4.</li> </ul>
<b>Judicial review of Governing Board determinations</b>	<ul style="list-style-type: none"> <li>U.S. Court of Federal Claims has exclusive jurisdiction to review Governing Board rulings under an arbitrary, capricious, or abuse of discretion standard. Sections 5(d)-(e).</li> </ul>	<ul style="list-style-type: none"> <li>Not included.</li> </ul>	<ul style="list-style-type: none"> <li>Not included.</li> </ul>

<b>Limitations</b>	<b>Main Street Fairness S. 1452/H.R. 2701</b>	<b>Marketplace Equity H.R. 3179</b>	<b>Marketplace Fairness S. 1832</b>
<b>Act does not subject sellers to franchise taxes, income taxes, or licensing requirements.</b>	<ul style="list-style-type: none"> <li>• Section 7(a)(1)</li> </ul>	<ul style="list-style-type: none"> <li>• Section 4(a)(1)</li> </ul>	<ul style="list-style-type: none"> <li>• Section 5(a)(1) and (c)</li> </ul>
<b>Act does not affect the application of such taxes or requirements or enlarge or reduce the authority of any State to impose such taxes or requirements.</b>	<ul style="list-style-type: none"> <li>• Section 7(a)(2)</li> </ul>	<ul style="list-style-type: none"> <li>• Section 4(a)(2)</li> </ul>	<ul style="list-style-type: none"> <li>• Section 5(a)(2)-(3)</li> </ul>
<b>Act does not require any State or local taxing jurisdiction to exempt from or impose tax on any product, adopt any particular type of tax or to impose the same rate of tax as any other taxing jurisdiction.</b>	<ul style="list-style-type: none"> <li>• Section 6(c)</li> </ul>	<ul style="list-style-type: none"> <li>• Section 4(a)(3)</li> </ul>	<ul style="list-style-type: none"> <li>• Section 5(d)</li> </ul>
<b>No obligation imposed by this Act to collect sales and use taxes shall be considered in determining whether a seller has a nexus with any State for any other tax purpose.</b>	<ul style="list-style-type: none"> <li>• Section 7(b)(1)</li> </ul>	<ul style="list-style-type: none"> <li>• Section 4(b)</li> </ul>	<ul style="list-style-type: none"> <li>• Section 5(b)</li> </ul>
<b>Nothing permits/prohibits a State from licensing or regulating any person.</b>	<ul style="list-style-type: none"> <li>• Section 7(b)(2)(A)</li> </ul>	<ul style="list-style-type: none"> <li>• Section 4(a)(4)(A)</li> </ul>	<ul style="list-style-type: none"> <li>• Section 5(c)(1)</li> </ul>
<b>Nothing permits/prohibits a State from requiring any person to qualify to transact intrastate business.</b>	<ul style="list-style-type: none"> <li>• Section 7(b)(2)(B)</li> </ul>	<ul style="list-style-type: none"> <li>• Section 4(a)(4)(B)</li> </ul>	<ul style="list-style-type: none"> <li>• Section 5(c)(2)</li> </ul>
<b>Nothing permits/prohibits a State from subjecting any person to State taxes not related to the sale of goods or services.</b>	<ul style="list-style-type: none"> <li>• Section 7(b)(2)(C)</li> </ul>	<ul style="list-style-type: none"> <li>• Section 4(a)(4)(C)</li> </ul>	<ul style="list-style-type: none"> <li>• Section 5(c)(3)</li> </ul>
<b>Nothing permits/prohibits a State from exercising authority over matters of interstate commerce.</b>	<ul style="list-style-type: none"> <li>• Section 7(b)(2)(D)</li> </ul>	<ul style="list-style-type: none"> <li>• Section 4(a)(4)(D)</li> </ul>	<ul style="list-style-type: none"> <li>• Section 5(c)(4)</li> </ul>
<b>Act only applies to remote sales and shall not apply to intrastate sales or sourcing rules. States granted authority under the SSUTA paragraph in this Act shall comply with intrastate provisions of the SSUTA.</b>	<ul style="list-style-type: none"> <li>• n/a</li> </ul>	<ul style="list-style-type: none"> <li>• Not included</li> </ul>	<ul style="list-style-type: none"> <li>• Section 5(e)</li> </ul>