

Legislature - First Session - 2019

Introducer's Statement of Intent

LB291

Chairperson: Senator Lou Ann Linehan

Committee: Revenue

Date of Hearing: January 31, 2019

The following constitutes the reasons for this bill and the purposes which are sought to be accomplished thereby:

The bill codifies the current practice of the Department of Revenue requiring remote sellers (those without a physical presence in the state) to collect and remit sales tax on sales into the state. This is done pursuant to the U.S. Supreme Court ruling in *South Dakota v. Wayfair*, 585 U.S. ___, 138 S. Ct. 2080 (2018). The collection duty is limited to those making sales of more than \$100,000 or 200 individual transactions a calendar year into the state. The bill creates a new collection obligation for "marketplace platform facilitators." The bill contains the Emergency Clause and sets the operative date as April 1, 2019.

Principal Introducer: _____

Senator Lou Ann Linehan