

STATE OF OKLAHOMA

1st Session of the 44th Legislature (1993)

HOUSE CONCURRENT  
RESOLUTION NO. 1012

By: Steidley

AS INTRODUCED

A Concurrent Resolution memorializing Congress to implement sales and use tax regulations on interstate transactions allowing states to require the collection of state and local taxes by interstate mail-order vendors; and directing distribution.

WHEREAS, direct marketing sales through the electronic and print media has become a major method of conducting business in the United States and abroad; and

WHEREAS, the sale of tangible personal property to a consumer-user in this state purchased from an out-of-state vendor who engages in business in this state through the continuous, regular or systematic solicitation of retail sales by advertisement through mail order or catalog publication has dramatically increased; and

WHEREAS, decisions from the United States Supreme Court have prevented states from requiring out-of-state mail-order companies from collecting state and local sales and use taxes when the only business presence in a state consists of distributing catalogs and other advertising; and

WHEREAS, the out-of-state mail-order companies have an unfair competitive economic advantage over in-state merchants as a result of the out-of-state mail-order companies' ability to avoid state and local sales and use taxes; and

WHEREAS, Oklahoma is losing much needed state and local revenue as a result of the inability to require the collection of sales and use taxes by out-of-state mail-order companies; and

WHEREAS, out-of-state mail-order companies are deriving benefits from doing business in this state without paying their fair share of state government; and

WHEREAS, the United States Supreme Court has stated that Congress has the ultimate power to resolve this issue and decide the extent the states may burden interstate mail-order concerns.

NOW, THEREFORE, BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES OF THE 1ST SESSION OF THE 44TH OKLAHOMA LEGISLATURE, THE SENATE CONCURRING THEREIN:

THAT the Oklahoma State Legislature memorializes Congress to implement uniform sales and use tax regulations on interstate transactions which would allow states to require the collection of state and local taxes by interstate mail-order vendors in order for these interstate mail-order concerns to bear their share of the cost of state government in return for the benefits derived from doing business in the state.

THAT copies of this resolution be distributed to the State of Oklahoma's Washington, D.C. office for distribution to the State of Oklahoma's Congressional delegation.

44-1-6060

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