

**Bill Summary**  
1<sup>st</sup> Session of the 57<sup>th</sup> Legislature

**Bill No.:**  
**Version:**  
**Author:**  
**Date:**

**SB 513**  
**HASB**  
**Sen. Bice**  
**04/30/2019**

**Bill Analysis**

SB 513 modifies collections of the sales tax from remote sellers, marketplace facilitators, and referrers. The measure increases the minimum aggregate sales threshold before a remote seller is required to collect and remit sales tax from \$10,000.00 to \$100,000.00. Sales made by facilitators and referrers will not count towards the \$100,000.00 threshold. Facilitators and referrers must still provide a list of buyers or collect sales tax if total purchases in the state exceed \$10,000.00. Sales made by a marketplace facilitator on its own behalf are exempted from the provisions of the measure.

**House Amendments**

House Amendments to SB 513 add a provision to the measure exempting sales made by a marketplace facilitator on its own behalf. The House Amendments also restore the Title on the measure.

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