

6539

Sponsor(s): Senators T. Sheldon, Poulsen and Rossi; by request of Department of Revenue

Brief Description: Implementing the federal mobile telecommunications sourcing act.

**SB 6539 - DIGEST**

(DIGEST AS ENACTED)

Finds that the United States congress has enacted the mobile telecommunications sourcing act for the purpose of establishing uniform nationwide sourcing rules for state and local taxation of mobile telecommunications services.

Proposes to adopt implementing legislation governing taxation by the state and by affected local taxing jurisdictions within the state.

Recognizes that the federal act is intended to provide a clarification of sourcing rules that is revenue-neutral among the states, and that the clarifications required by the federal act are likely in fact to be revenue-neutral at the state level.

Proposes to take advantage of a provision of the federal act that allows a state with a generally applicable business and occupation tax, such as this state, to make certain of the uniform sourcing rules elective for such tax.