

SSB 5089 - H AMD 445
By Representative Orcutt

FAILED 03/16/2007

1 On page 90, after line 9, strike all of sections 1704 through 1707
2 and insert the following:

3 "NEW SECTION. **Sec. 1704.** Sections 101 through 105, 201, 202, 401,
4 501 through 503, 601, 701 through 703, 801, 802, 901 through 905, 1001,
5 1002, 1004, 1005, 1007 through 1013, 1015 through 1017, 1019 through
6 1024, 1101 through 1104, 1201 through 1203, 1302, 1401 through 1403,
7 1501, 1502, and 1601 of this act take effect when Oregon, Idaho, and
8 California become member states of the streamlined sales and use tax
9 agreement.

10 NEW SECTION. **Sec. 1705.** (1) Section 302 of this act takes effect
11 on the date that is the latter of the dates described in (a) and (b) of
12 this subsection.

13 (a) Oregon, Idaho, and California become member states of the
14 streamlined sales and use tax agreement; and

15 (b)(i) The United States congress grants individual states the
16 authority to impose sales and use tax collection duties on remote
17 sellers; or

18 (ii) It is determined by a court of competent jurisdiction, in a
19 judgment not subject to review, that a state can impose sales and use
20 tax collection duties on remote sellers.

21 (2) The department of revenue shall provide notice to affected
22 taxpayers, the legislature, and others as deemed appropriate by the
23 department, if either of the contingencies in this section occurs.

24 NEW SECTION. **Sec. 1706.** Section 1301 of this act expires on the
25 date that section 1302 of this act takes effect.

26 NEW SECTION. **Sec. 1707.** Sections 1003, 1006, 1014, and 1018 of
27 this act take effect the later of: The date chapter 67, Laws of 2002,

1 becomes null and void; or July 1, 2008; or the date Oregon, Idaho, and
2 California become member states of the streamlined sales and use tax
3 agreement."

4 Correct the title.

EFFECT: Delays the effective dates of the bill until the date
that Oregon, Idaho, and California become full members in the SSTA.

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