

1 AN ACT relating to taxation.

2 ***Be it enacted by the General Assembly of the Commonwealth of Kentucky:***

3 ➔Section 1. KRS 139.785 is amended to read as follows:

- 4 (1) The department is authorized and directed to enter into the SSUTA agreement with
5 one (1) or more states to simplify and modernize sales and use tax administration in
6 order to substantially reduce the burden of tax compliance for all sellers and for all
7 types of commerce. To further the SSUTA agreement, the department is authorized
8 to act jointly with other states that are members of the SSUTA agreement to
9 establish standards for certification of a certified service provider and certified
10 automated system and establish performance standards for multistate sellers.
- 11 (2) The department is further authorized to take other actions reasonably required to
12 implement the provisions set forth in KRS 139.780 to 139.795. Other actions
13 authorized by this section include but are not limited to the adoption of rules and
14 regulations and the joint procurement, with other member states, of goods and
15 services to further the cooperative agreement. Notwithstanding the provisions of
16 KRS Chapter 13A, the department may issue educational bulletins to the extent
17 necessary to enhance the understanding of and compliance with terms of the
18 agreement.
- 19 (3) The commissioner of the Department~~[of Revenue]~~ or the commissioner's designee,
20 the state budget director or the director's designee, and two (2) legislators are
21 authorized to represent this state before the other states that are signatories to the
22 SSUTA agreement. One (1) member of the Senate shall be appointed by the
23 President of the Senate, and one (1) member of the House of Representatives shall
24 be appointed by the Speaker of the House of Representatives.