# STREAMLINED SALES AND USE TAX

## Timeline of Events

- 1992 – U.S. Supreme Court ruled in North Dakota v Quill
  - States cannot require remote sellers to collect sales and use taxes citing the complexity of the many state and local sales tax systems, and
  - resulted in the understanding that simplification of sales tax administration was a solution
- March 2000 – 26 states, including North Dakota, organized to address sales and use tax simplification.
  - Participants included state and local leaders and industry representatives
- 2001 – North Dakota Legislative Assembly approved legislation that allowed North Dakota's continued participation.
- November 2002 – 33 states and the District of Columbia, voted to approve a multi-state agreement (Streamlined Sales and Use Tax Agreement) to simplify sales tax laws.
- 2003 and 2005 – North Dakota Legislative Assemblies approved legislation to bring North Dakota into compliance with the Streamlined Sales and Use Tax Agreement provision.
- July 2005 – 11 states recognized as states that are in substantial compliance with the Streamlined Sales and Use Tax Agreement, and recognized as "full members" of the Streamlined Sales and Use Tax effort.
  - Indiana, Iowa, Kansas, Kentucky, Michigan, Minnesota, Nebraska, North Carolina, Oklahoma, South Dakota, and West Virginia
- October 2005 – North Dakota and New Jersey become full members.
  - North Dakota's membership provides the needed population to meet the required 20 percent of the total population in order to enable the Streamlined Sales and Use Tax Agreement to be effective.
  - Governing Board goes into effect to oversee the Agreement
- More information on the Streamlined Sales Tax Project is available on the project web site: **http://www.streamlinedsalestax.org/**