

Amendment No. 23

Senate Amendment to Senate Joint Resolution No. 5 (BDR R-697)

Proposed by: Senate Committee on Legislative Operations and Elections

Amends: Summary: Yes Title: Yes Preamble: Amend Joint Sponsorship: No Digest: No

ASSEMBLY ACTION		Initial and Date		SENATE ACTION		Initial and Date			
Adopted	<input type="checkbox"/>	Lost	<input type="checkbox"/>	_____	Adopted	<input type="checkbox"/>	Lost	<input type="checkbox"/>	_____
Concurred In	<input type="checkbox"/>	Not	<input type="checkbox"/>	_____	Concurred In	<input type="checkbox"/>	Not	<input type="checkbox"/>	_____
Receded	<input type="checkbox"/>	Not	<input type="checkbox"/>	_____	Receded	<input type="checkbox"/>	Not	<input type="checkbox"/>	_____

EXPLANATION: Matter in (1) *blue bold italics* is new language in the original bill; (2) green bold italic underlining is new language proposed in this amendment; (3) ~~red strikethrough~~ is deleted language in the original bill; (4) ~~purple double strikethrough~~ is language proposed to be deleted in this amendment; (5) orange double underlining is deleted language in the original bill that is proposed to be retained in this amendment; and (6) green bold underlining is newly added transitory language.

EWR/MSM



Date: 3/27/2013

S.J.R. No. 5—Urges Congress to reintroduce and pass the Marketplace Fairness Act. (BDR R-697)



SENATE JOINT RESOLUTION NO. 5—SENATORS WOODHOUSE, DENIS, KIHUEN, SMITH,
PARKS; ATKINSON, FORD, HUTCHISON, JONES, KIECKHEFER, MANENDO,
ROBERSON, SEGERBLOM AND SPEARMAN

FEBRUARY 12, 2013

Referred to Committee on Legislative Operations and Elections

SUMMARY—Urges Congress to ~~reintroduce and~~ pass the Marketplace Fairness
Act. (BDR R-697)

FISCAL NOTE: Effect on Local Government: No.
Effect on the State: No.

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EXPLANATION – Matter in *bolded italics* is new; matter between brackets ~~omitted material~~ is material to be omitted.

SENATE JOINT RESOLUTION—Urging Congress to ~~reintroduce and~~ pass the
Marketplace Fairness Act.

1 WHEREAS, In the case of *National Bellas Hess, Inc. v. Department of Revenue*,
2 386 U.S. 753 (1967), the United States Supreme Court held, in relevant part, that
3 Congress alone has the power to regulate and control the taxation of commerce
4 which is conducted between a business that is located within one state, and a
5 customer who is located in another state and who communicates with and purchases
6 from the business using only remote means; and

7 WHEREAS, The United States Supreme Court established in *Quill Corp. v.*
8 *North Dakota*, 504 U.S. 298 (1992), that a state government cannot, of its own
9 accord, require out-of-state retailers to collect sales tax on sales within the state;
10 and

11 WHEREAS, The United States Supreme Court also announced in *Quill* that
12 Congress could exercise its authority under the Commerce Clause of the United
13 States Constitution to decide whether, when and to what extent the states may
14 require collection of sales tax on remote sales; and

15 WHEREAS, The State of Nevada and municipalities within this State receive
16 significant operating revenue from sales taxes collected by brick-and-mortar
17 businesses and online vendors with a nexus to the State and from use taxes on
18 purchases made online through vendors without a brick-and-mortar location in the
19 State; and

20 WHEREAS, Remittance of use taxes not collected by a vendor from online
21 purchases puts an undue burden and widely unknown obligation on consumers; and

22 WHEREAS, The unequal taxation schemes as between online and traditional
23 retailers create a disadvantage for Nevada-based retailers, who are rooted and
24 invested in the Nevada community and employ residents of this State; and

25 WHEREAS, The tax collection loophole for online retailers deprives local
26 governments of revenue that could be used to fund necessities such as schools,
27 police and fire departments, and other important infrastructure; and

1 WHEREAS, The Marketplace Fairness Act, S. ~~11822, 112th~~ 336, 113th Cong.
2 ~~1(2011),~~ (2013), and H.R. 684, 113th Cong. (2013), proposes to provide states
3 with the authority to require out-of-state retailers, such as online and catalog
4 retailers, to collect and remit sales tax on purchases shipped into the state; and

5 WHEREAS, The State of Nevada has enacted the Simplified Sales and Use Tax
6 Administration Act, chapter 360B of NRS, which is in compliance with the
7 Marketplace Fairness Act, S. ~~11822, 112th~~ 336, 113th Cong. § ~~1(2011),~~ 2 (2013)
8 and H.R. 684, 113th Cong. § 2 (2013); now, therefore, be it

9 RESOLVED BY THE SENATE AND ASSEMBLY OF THE STATE OF NEVADA, JOINTLY,
10 That the members of the 77th Session of the Nevada Legislature urge Congress to
11 ~~reintroduce and~~ pass the Marketplace Fairness Act ~~1, or successor legislation~~
12 ~~substantially similar thereto,~~ without delay; and be it further

13 RESOLVED, That the Secretary of the Senate prepare and transmit a copy of this
14 resolution to the Vice President of the United States as the presiding officer of the
15 United States Senate, the Speaker of the House of Representatives, each member of
16 the Nevada Congressional Delegation and the Executive Director of the Department
17 of Taxation; and be it further

18 RESOLVED, That this resolution becomes effective upon passage.