WEST VIRGINIA CODE: §11-15B-7

§11-15B-7. Agreement requirements.

The Tax Commissioner may not enter into the streamlined sales and use tax agreement unless the agreement requires each state to abide by the following requirements:

(1) Simplified state rate. -- The agreement must set restrictions to limit over time the number of state rates.

(2) Uniform standards. -- The agreement must establish uniform standards for the following:

(A) The sourcing of transactions to taxing jurisdictions;

(B) The administration of exempt sales; and

(C) Sales and use tax returns and remittances.

(3) Central registration. -- The agreement must provide a central electronic registration system that allows a seller to register to collect and remit sales and use taxes for all signatory states.

(4) No nexus attribution. -- The agreement must provide that registration with the central registration system and the collection of sales and use taxes in the signatory states will not be used as a factor in determining whether the seller has nexus with a state for any tax.

(5) Local sales and use taxes. -- The agreement must provide for reduction of the burdens of complying with local sales and use taxes through the following:

(A) Restricting variances between the state and local tax bases;

(B) Requiring states to administer any sales and use taxes levied by local jurisdictions within the state so that sellers collecting and remitting these taxes will not have to register or file returns with, remit funds to or be subject to independent audits from local taxing jurisdictions;

(C) Restricting the frequency of changes in the local sales and use tax rates and setting effective dates for the application of local jurisdictional boundary changes to local sales and use taxes; and

(D) Providing notice of changes in local sales and use tax rates and of changes in the boundaries of local taxing jurisdictions.

(6) Monetary allowances. -- The agreement must outline any monetary allowances that are to be provided by the states to sellers or certified service providers.

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(7) State compliance. -- The agreement must require each state to certify compliance with the terms of the agreement prior to joining and to maintain compliance, under the laws of the member state, with all provisions of the agreement while a member.

(8) Consumer privacy. -- The agreement must require each state to adopt a uniform policy for certified service providers that protects the privacy of consumers and maintains the confidentiality of tax information.

(9) Advisory councils. -- The agreement must provide for the appointment of an advisory council of private sector representatives and an advisory council of nonmember state representatives to consult with in the administration of the agreement.

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