



To: Laurie McElhatton (California), Chair, Uniformity Committee
From: Richard Cram
Date: November 19, 2024
Re: Survey Results on Proposed Uniform Marketplace Facilitator
Collection Certificate—Multi-jurisdiction Form

At the August 2, 2024 Uniformity Committee meeting, Michele Borens, Eversheds Sutherland attorney, presented a draft MARKETPLACE FACILITATOR COLLECTION CERTIFICATE – MULTIJURISDICTION form for consideration. The purpose of the form is for a marketplace facilitator/provider to certify to its marketplace sellers that as of the specified date, the marketplace facilitator/provider will be responsible for collecting and remitting sales/use tax and other required taxes on facilitated marketplace sales for the states indicated on the form, relieving the marketplace seller from that responsibility. The form is intended to address the problem created by some marketplace sellers that have resisted turning off their legacy sales/use tax collection systems, due to their concern over the risk that they could still be held liable for uncollected tax on those sales, even though the marketplace facilitator/provider is now legally required to collect tax on those same sales. This results in confusion and over-collection-of-tax situations that are difficult to resolve with state tax departments and the parties involved.

MTC staff circulated a survey to Uniformity Committee members on August 28, 2024 to identify the state tax departments that would approve use of this form on an optional basis in their states, and also to identify those state tax departments that would approve use of this form if specified changes were made or a footnote for the state were added to the form stating any restrictions or clarifications on its use.

The following state tax departments approved use of the form: AL AR GA LA MA ND OK RI SD TX. The following state tax departments were willing to consider approving use of the form if some suggested changes are made: CO KY MI NM VT WI. These state tax departments indicated that they cannot approve the form, with or without changes: HI MD MN NE NJ TN UT.

A revised draft of the form is being circulated for approval by those state tax departments that requested revisions to the form, with the goal of finalizing the form and list of states approving its use, making it publicly available for download from the MTC website.