

State Business Taxes and Sales Taxes on Services

**Georgia Special Council on
Tax Reform and Fairness for Georgians**

Jim Eads

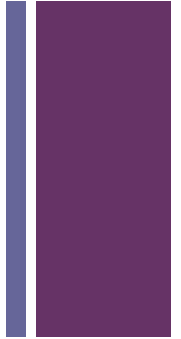
Federation of Tax Administrators

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Sales and Use Taxes

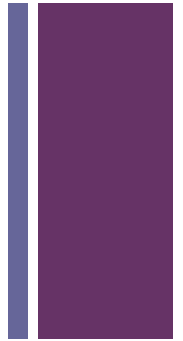


- Services
- Streamlined Sales & Use Tax Agreement
- Main Street Fairness Act
- “Amazon Laws”
- Colorado, North Carolina and Oklahoma Efforts





Corporate Income? Taxes



- **Mandatory Unitary Combined Reporting**
 - **Talk: 1983-2004**
 - **VT (2004), WV & NY (2007), MA (2008), WI (2009)**
 - **2008: Considered in 10 States but not passed**
 - **2009: Considered in AL, CT, FL, IA, LA, MO, NM, NC, PA, TN**
- **UDITPA Reform**
- **Non-Traditional Taxes: NH, OH, TX & MI**
- **Can You Spell V-A-T? Federal and/or State?**



Congress is here to help you.



Hearings on Nexus, Apportionment,
Rental Cars, more?

Main Street Fairness Act

State Tax Administration Assistance
Act of 2009

Business Activity Tax Simplification

Permanent Internet Tax Freedom Act

Mobile Workforce State Income Tax
Fairness & Simplification Act

Voice over Internet Protocol (proposal)

Cell Tax Fairness Act

State Video Tax Fairness Act

Online Travel Companies State &
Local Tax Evisceration Act
(proposal)

Military Spouses Relief

Estate Tax

Gambling, Alcohol, Tobacco

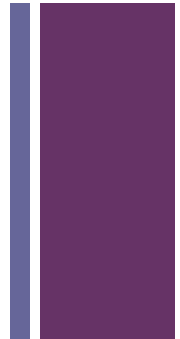
Taxation and Public Trust



- “Tax reform means, Don't tax you, don't tax me.
Tax that fellow behind the tree.”
-Senator Russell B. Long (D-LA)
- Simultaneous Belief: Robust menu of public goods and services and low or no taxes on me, maybe some on you.



Questions – Follow-up



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**NEVER GIVE UP ON
GOOD TAX POLICY!**