

# **STREAMLINED SALES AND USE TAX AGREEMENT**

## **PETITION FOR MEMBERSHIP**

**WHEREAS**, it is in the interest of the private sector and of state and local governments to simplify and modernize sales and use tax administration, and;

**WHEREAS**, such simplification and modernization will result in a substantial reduction in the costs and complexity for sellers of personal property and services in conducting their commercial enterprises, and;

**WHEREAS**, such simplification and modernization will also result in additional voluntary compliance with the sales and use tax laws, and;

**WHEREAS**, such simplification and modernization of sales and use tax administration is best conducted in cooperation and coordination with other states, and;

**WHEREAS**, the State of Michigan levies a sales tax and levies a use tax. "Sales tax" means the tax levied under 1933 PA 167, as amended (MCL 205.51 et seq), and "use tax" means the tax levied under 1937 PA 94, as amended (MCL 205.91 et seq).

**NOW, THEREFORE**, the undersigned representative hereby petitions the Co-Chairs of the Streamlined Sales Tax Implementing States for membership into the Agreement.



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Jay B. Rising  
State Treasurer, State of Michigan