

79-3654. Same; legislative findings. The legislature finds that:

- (a) State and local tax systems should treat transactions in a competitively neutral manner;
- (b) a simplified sales and use tax system that treats all transactions in a competitively neutral manner will strengthen and preserve the sales and use tax as vital state and local revenue sources and preserve state fiscal sovereignty;
- (c) remote sellers should not receive preferential tax treatment at the expense of local "main street" merchants, nor should such vendors be burdened with special, discriminatory or multiple taxes;
- (d) the state should simplify sales and use taxes to reduce the administrative burden of collection; and
- (e) while states have the sovereign right to set their own tax policies, states working together have the opportunity to develop a more simple, uniform, and fair system of state sales and use taxation without federal government mandates of interference.

History: L. 2000, ch. 140, § 14; July 1.