

## House Concurrent Resolution No. 5020

By Representative Williams

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1 A CONCURRENT RESOLUTION urging Congress to take action on the  
2 Remote Transactions Parity Act.

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4 WHEREAS, United States Supreme Court decisions in *Bellas Hess*  
5 (1967) and *Quill* (1992) have prohibited states from collecting sales and  
6 use taxes from out-of-state retailers that do not have a physical presence  
7 in the taxing state; and

8 WHEREAS, In the *Quill* decision, the Court specifically noted that  
9 Congress has the power to regulate interstate commerce, and can pass  
10 legislation granting states the ability to tax remote transactions; and

11 WHEREAS, Online retail sales are growing and are estimated to reach  
12 8.9% of total retail spending in the United States in 2018; and

13 WHEREAS, A 2014 report from the National Taxpayers Union  
14 estimated that between 2015 and 2025 states would lose as much as \$340  
15 billion dollars in sales tax revenue due to their inability to collect sales  
16 tax from out-of-state retailers; and

17 WHEREAS, The total estimated uncollected sales and use tax from all  
18 remote sales has risen from \$23 billion annually in 2012, to almost \$26  
19 billion annually in 2015; and

20 WHEREAS, In 2017, H.R. 2193, otherwise known as the Remote  
21 Transactions Parity Act of 2017 was introduced in Congress; and

22 WHEREAS, H.R. 2193 would allow members of the Streamlined  
23 Sales and Use Tax Agreement to require remote sellers that do not qualify  
24 for a small remote seller exception to collect and remit sales and use taxes  
25 with respect to sales sourced to that member state; and

26 WHEREAS, In May of 2017, H.R. 2193 was referred by the House  
27 Committee on the Judiciary to the Subcommittee on Regulatory Reform,  
28 Commercial and Antitrust Law: Now, therefore,

29 *Be it resolved by the House of Representatives of the State of Kansas,*  
30 *the Senate concurring therein:* That the Kansas legislature does hereby  
31 urge the United States Congress to take action on H.R. 2193 and allow  
32 states to collect sales and use taxes from remote sellers; and

33 Be it further resolved: That the Secretary of State shall send an  
34 enrolled copy of this resolution to each member of the Kansas  
35 congressional delegation and to the President of the United States.