

Senate Finance, Ways, and Means Committee 1

Amendment No. 1 to SB2677

**Watson
Signature of Sponsor**

AMEND Senate Bill No. 2677

House Bill No. 2760*

by deleting all language after the enacting clause and substituting instead the following:

SECTION 1.

(a) The department of revenue is instructed to revise Rule 1320-05-01-.129 in an expedient manner to require out-of-state dealers to collect and remit sales taxes to the state if such dealers engage in the regular or systematic solicitation of consumers in this state through any means and make sales that exceed one hundred thousand dollars (\$100,000) to consumers in this state during the previous twelve-month period.

(b) The general assembly finds that the sales threshold standard required by subsection (a) matches the benchmark established by South Dakota that was analyzed and found constitutional by the supreme court of the United States in *South Dakota v. Wayfair*, 138 S.Ct. 2080 (2018).

SECTION 2. Tennessee Code Annotated, Section 67-6-501(f)(1), is amended by deleting the following language:

The marketplace facilitator made or facilitated total sales to consumers in this state of five hundred thousand dollars (\$500,000) or less during the previous twelve-month period;

and substituting instead the following:

The marketplace facilitator made or facilitated total sales to consumers in this state of one hundred thousand dollars (\$100,000) or less during the previous twelve-month period;

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SECTION 3. Section 2 of this act shall take effect at 12:01 a.m. on October 1, 2020, the public welfare requiring it. All remaining sections of this act shall take effect upon becoming a law, the public welfare requiring it.