



HR1185

LRB099 21492 MST 47734 r

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HOUSE RESOLUTION

2 WHEREAS, In the case of National Bellas Hess, Inc. v.
3 Department of Revenue, 386 U.S. 753 (1967), the United States
4 Supreme Court held, in relevant part, that Congress alone has
5 the power to regulate and control the taxation of commerce,
6 which is conducted between a business that is located within
7 one state, and a customer who is located in another state and
8 who communicates with and purchases from the business using
9 only remote means; and

10 WHEREAS, The United States Supreme Court established in
11 Quill Corp. v. North Dakota, 504 U.S. 298 (1992), that a state
12 government cannot, of its own accord, require out-of-state
13 retailers to collect sales tax on sales within the state; and

14 WHEREAS, The United States Supreme Court also announced in
15 Quill that Congress could exercise its authority under the
16 Commerce Clause of the United States Constitution to decide
17 whether, when and to what extent the states may require
18 collection of sales tax on remote sales; and

19 WHEREAS, The State of Illinois and municipalities within
20 this State receive significant operating revenue from sales
21 taxes collected by brick-and-mortar businesses and online
22 vendors with a nexus to the State and from use taxes on

1 purchases made online through vendors without a
2 brick-and-mortar location in the State; and

3 WHEREAS, The tax collection loophole for online retailers
4 deprives local governments of revenue that could be used to
5 fund necessities such as schools, police and fire departments,
6 and other important infrastructure; and

7 WHEREAS, The Marketplace Fairness Act, S. 698, 114th Cong.
8 (2015), and subsequently the Remote Transactions Parity Act,
9 H.R. 2775, 114th Cong. (2015) proposes to provide states with
10 the authority to require out-of-state retailers, such as online
11 and catalog retailers, to collect and remit sales tax on
12 purchases shipped into the state; and

13 WHEREAS, The State of Illinois has enacted the Simplified
14 Sales and Use Tax Administration Act, 35 ILCS 171, which is in
15 compliance with the Marketplace Fairness Act, S. 698, 114th
16 Cong. (2015); and

17 WHEREAS, Since 1999, various state legislators, governors,
18 local elected officials, state tax administrators, and
19 representatives of the private sector have worked together to
20 develop standards, protocols, and tax systems that mitigate the
21 burdens addressed in Quill Corp. v. North Dakota; and

1 WHEREAS, Between 2001 and 2002, 40 states enacted
2 legislation expressing their intent to simplify their sales and
3 use tax collection systems and to participate in discussions to
4 allow for the collection of state sales and use taxes; and

5 WHEREAS, 24 states have joined the Streamlined Sales and
6 Use Tax Agreement and have refined their state laws
7 accordingly; and

8 WHEREAS, The end consumer is responsible for paying the
9 statutorily due sales and use tax and the retailer is the
10 state-appointed collector of sales and use tax; and

11 WHEREAS, The enactment of legislation by Congress that
12 allows states to require remote sellers to collect state sales
13 and use taxes is necessary to treat all sales transactions the
14 same regardless of whether they are done by an in-state,
15 remote, or online retailer; therefore, be it

16 RESOLVED, BY THE HOUSE OF REPRESENTATIVES OF THE
17 NINETY-NINTH GENERAL ASSEMBLY OF THE STATE OF ILLINOIS, that we
18 urge Congress to pass, without delay, the Remote Transactions
19 Parity Act of 2015, which provides for the fair, uniform,
20 simplified, and constitutional administration of and
21 collection of state and local sales and use taxes due; and be
22 it further

1 RESOLVED, That suitable copies of this resolution be sent
2 to the Majority Leader of the United States Senate, the Speaker
3 of the United States House of Representatives, the Chair and
4 Co-Chair of the Senate Finance Committee, the Chair and
5 Co-Chair of the House Judiciary Committee, and all members of
6 Illinois Congressional Delegation.