

9. POLICY POSITION

SALES TAX EXEMPTION ON MAIL ORDER PURCHASES

BACKGROUND

Efforts at collecting sales taxes on mail order purchases made from across state lines have not enabled states to collect well-deserved state revenue. Currently, the states do not receive monies on mail order purchases made by its citizens. Attempts at changing this situation through the federal courts have failed.

RECOMMENDATION

The Southern Legislative Conference reaffirms the efforts of the myriad state and local advocacy groups to ensure that states receive the monies from the sales tax on out-of-state mail order purchases.

Adopted by the Southern Legislative Conference, July 23, 1991.

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