

Bill Summary
2nd Session of the 58th Legislature

Bill No.:	SB 1339
Version:	INT
Request No.:	2874
Author:	Sen. Coleman
Date:	01/18/2022

Bill Analysis

SB 1339 modifies the term “marketplace facilitator” to include persons that sell all products that are taxable pursuant to the sales tax code, instead of the current “tangible personal property”, as it relates to collecting sales taxes from online sales. Additionally, the measure broadens the collection responsibilities of marketplace facilitators electing to collect and remit the sales tax to include any other taxes administered by the Tax Commission which are levied by local jurisdictions.

Prepared by: Kalen Taylor