**STREAMLINED SALES AND USE TAX AGREEMENT**

**PETITION FOR MEMBERSHIP**

**WHEREAS,** it is in the interest of the private sector and of state and local governments to simplify and modernize sales and use tax administration;

**WHEREAS,** such simplification and modernization will result in a substantial reduction in the costs and complexity for sellers of personal property and services in conducting their commercial enterprises;

**WHEREAS,** such simplification and modernization will also result in additional voluntary compliance with the sales and use tax laws;

**WHEREAS,** such simplification and modernization of sales and use tax administration is best conducted in cooperation and coordination with other states; and

**WHEREAS,** the State of Tennessee levies a sales tax and levies a use tax. "Sales tax" means the tax levied under Tennessee Code Annotated Title 67 Chapter 6 and "use tax" means the tax levied under Tennessee Code Annotated Title 67 Chapter 6.

**NOW THEREFORE,** the undersigned representative hereby petitions the governing board of the Streamlined Sales and Use Tax Agreement for membership into the Agreement.

REAGAN FARR
COMMISSIONER OF REVENUE
STATE OF TENNESSEE