



*"Working together to
fund Washington's future"*

Communicating the

MARKETPLACE FAIRNESS ACT

WSATA 2013 Conference

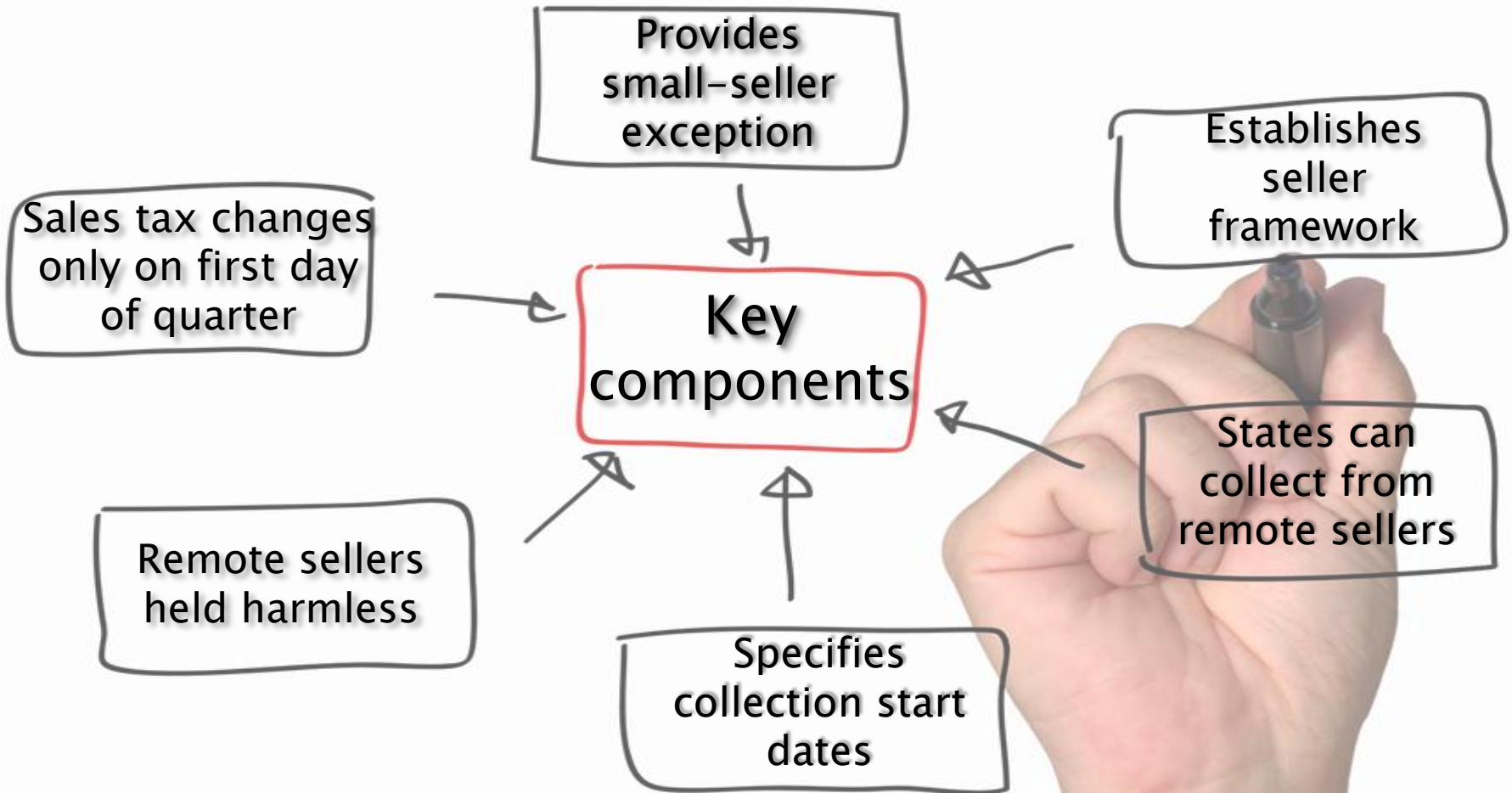
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Communicate!

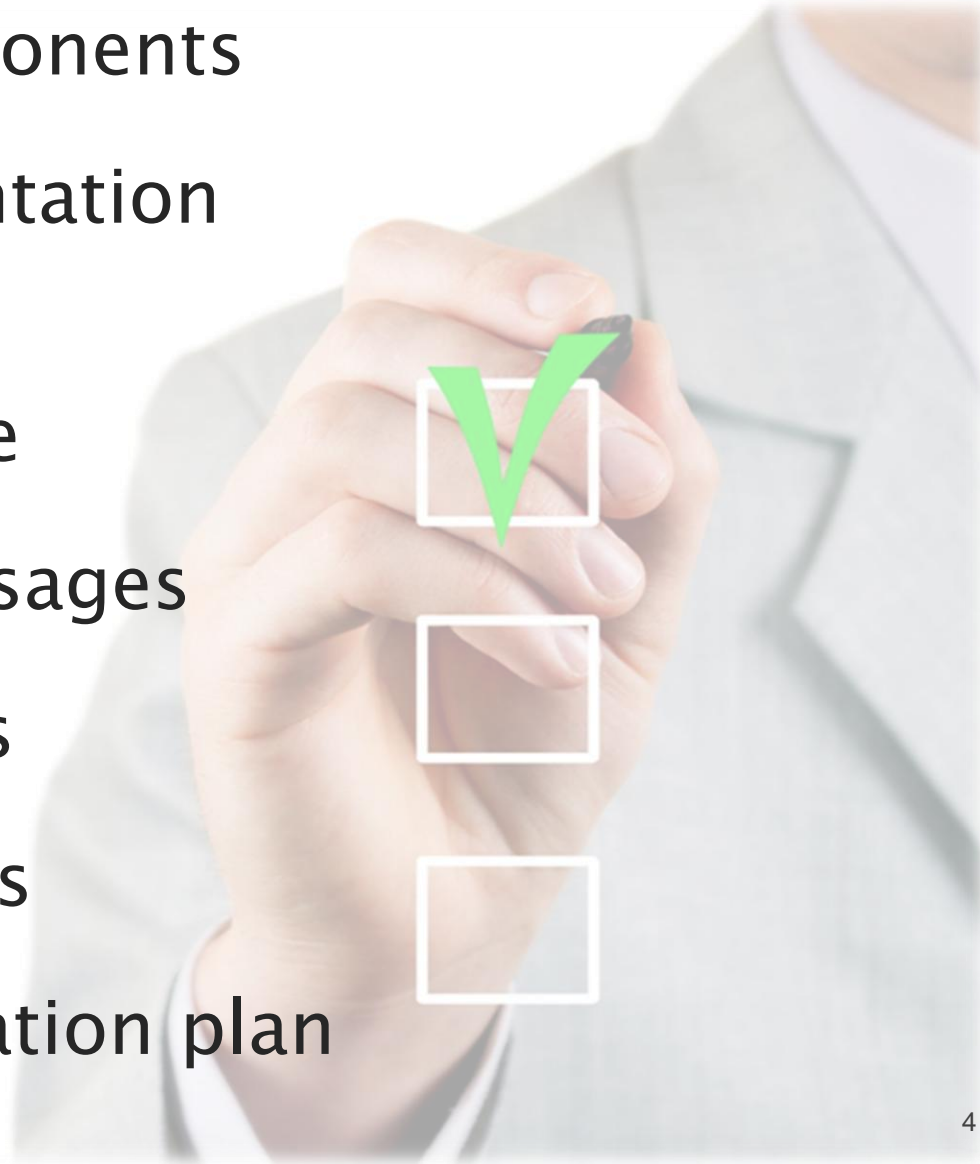


Identify the key components ...



Set up the plan ...

- Identify the key components
- Identify the implementation requirements
- Identify your audience
- Lay out your key messages
- Target your messages
- Communicate answers
- Develop a communication plan



Identify the implementation requirements ...

For streamlined members

- Authority automatically granted – do nothing
- Earliest date to begin is 180 days after bill enacted
- Maintains compliance with SSUTA

For non-streamlined members

- Authority granted once state has implemented federal minimum simplification
- Authority begins six months after enacting the federal minimum simplification

Identify your audience ...

External ...



- In-state and out-of-state businesses subject to sales tax
- Individual and business consumers
- Business associations
- Local taxing jurisdictions



Internal ...



- Business Licensing Service
- Telephone Information Center
- Operations and policy divisions
- Executive management

Lay out your key messages ...

States can require sellers to collect sales tax - no in-state physical presence required.

Applies to all retail sales (including those sold through mail, phone, Internet)

Retailers selling into SSUTA states can register, remit taxes for all SSUTA states combined at SSTGB.org

Those selling into non-SSUTA states must register, remit to each of those states individually.

If seller makes \$1M or less in gross remote U.S. sales, requirement does not apply.

Target your messages to your audience

BUSINESS:

For Washington and out-of-state businesses: Identify the criteria for collecting and remitting taxes.

Washington businesses, if the Act applies to you ...

- Go to SSTGB.org and register with SSUTA states.
- Contact each non-SSUTA state you sell into to decide whether to register, collect and remit taxes.



Out-of-state business, if the Act applies to you ...

- You must register, collect and remit Washington state sales tax.
- Determine Washington's sales tax rate at dor.wa.gov and look under Sales Tax Rates.

Target your messages to your audience

CONSUMERS

- You'll be paying sales tax on online, over-the-phone and catalog purchases.
- The tax generates revenue and keeps more money in our state.
- Sales and use tax have always applied, but now out-of-state sellers must collect and remit the tax.



Target your messages to your audience

OTHER DEPARTMENTS OF REVENUE

- We want to work with you to make it easy for businesses in your state to comply.
- We want to work together to share data and information.
- Here are our Web links for sharing key information:
 - Registration
 - Tax rates
 - Taxability



Target your messages to your audience

LOCAL TAXING JURISDICTIONS

- Local sales tax revenues will increase.
- The Act affects sales and use tax only; it does not affect nexus for any other tax or fee.
- We will provide you with revenue and collection data.



Target your messages to your audience

INTERNAL AUDIENCES

Provide staff with:

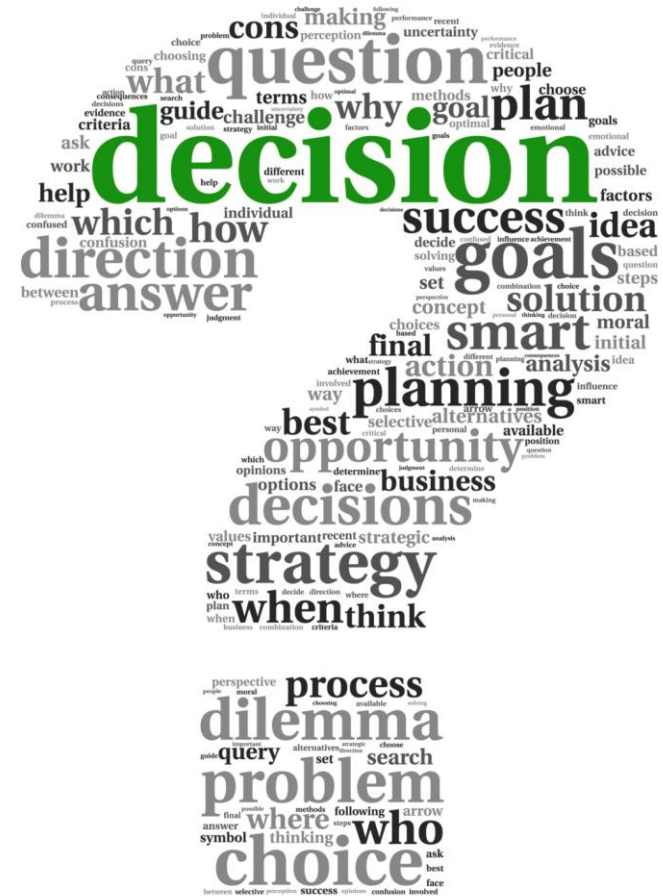
- A summary of statute
- Timelines for system changes
- Regular progress updates
- Q & A on difficult taxpayer issues
- Information on the internal website




Communicate answers ...

Some examples of issues:


- How are foreign sellers impacted?
- What impact is there on the tribes?
- Are there industries that we don't tax that are taxed in other states?
- What information can be shared with other states?



Communicate



Develop a process
to identify
questions & find
answers



Communicate
answers internally
and externally

Develop a detailed communication plan

Task	Notes
Develop a media plan	News releases, editorial boards, TV
Develop training for staff	
Partner with other states to share info.	Ensure their websites include WA info.
Create a Marketplace Fairness webpage	Include separate page explaining products not listed
Develop sourcing page for businesses	Helps businesses figure out if a sale is sourced in WA
Develop Q&A for businesses, customers	Post to website
Develop messages for Dept. publications	Tax Facts, special notices
List of states with collection authority	Centralized information resource

Questions?