SB 5838 - DIGEST

(SEE ALSO PROPOSED 1ST SUB)

Clarifies that: (1) A person who has a substantial nexus in the state in any tax year is deemed to have a substantial nexus with the state the following year; and (2) A seller is not obligated to collect use tax if the

(2) A seller is not obligated to collect use tax if the state is prohibited from requiring the person to collect the tax.