

**SB 6474 - DIGEST**

Changes sales tax sourcing from destination based to origin based.

Takes effect January 1, 2014, if congress does not pass legislation by July 1, 2013, requiring remote sellers to collect the retail sales tax, use tax, or other similar tax from states to which they sell, but do not have a physical presence in such state.

Requires the department of revenue to provide notice to certain parties of whether the contingency occurs.