

**SB 5113 - DIGEST**

Requires retail sales of tangible personal property and digital goods to be sourced to the location where the order is received by the seller if certain conditions are met.

Requires the department of revenue to adopt by rule reasonable compensation to be paid to businesses for the incremental expenses of establishing or maintaining a uniform system for administering, collecting, and remitting sales and use taxes based on the sourcing provisions in this act.