
The Uniform Code is administrative in substance and tone. It does not set sales tax rates, exemptions, or any other policy element of a local government’s current sales tax code or practice. What follows is a high-level summary of the various sections of the Uniform Code:

- XX.XX.010 – Interpretation: Taxability broadly construed
- XX.XX.020 – Title to Collected Sales Tax: Tax receipts property of the Commission/Member
- XX.XX.030 – Imposition – Rate: Remote sellers must impose sales tax
- XX.XX.040 – Obligation to Collect Tax: Threshold for collection is $100,000 or 200 transactions
- XX.XX.050 – No Retroactive Application: No retroactivity
- XX.XX.060 – Payment and Collection: Seller must collect taxes and hold in trust
- XX.XX.070 – Registration Requirement: Timing for registration if collection thresholds are met
- XX.XX.080 – Tax Filing Schedule: Monthly or quarterly return filing
- XX.XX.090 – Estimated Tax: Estimated tax may be assessed on non-filers
- XX.XX.100 – Returns – Filing Contents: Returns include gross, nontaxable, and taxable amounts
- XX.XX.110 – Refunds: Commission may issue refunds
- XX.XX.120 – Amended Returns: Sellers may file amended returns
- XX.XX.130 – Extension for Return: Commission may allow extensions
- XX.XX.140 – Audits: Sellers subject to audit by the Commission
- XX.XX.150 – Audit protest: Sellers may protest to the Commission
- XX.XX.160 – Penalties/Interest for Late Filing: Sets penalties and interest for late filing
- XX.XX.170 – Repayment Plans: Commission may allow payment plans
- XX.XX.180 – Record Retention: Sellers must keep records for six years
- XX.XX.190 – Cessation/Transfer of Business: Terms for business cessation/transfer
- XX.XX.200 – Use of Information: Confidentiality of tax return information
- XX.XX.210 – Violations: Terms for violations of this code
- XX.XX.220 – Penalties for Violations: Penalties for violations (ranging from $25 to $500)
- XX.XX.230 – Physical presence: Delineates how sellers file (locally or with Commission)
- XX.XX.240 – Hold Harmless: Sellers protected for misfiling due to Commission errors
- XX.XX.250 – Definitions: Common definitions
- XX.XX.260 – Supplemental Definitions: Definitions that apply to exemptions used by members

If you are not yet a signatory to the Intergovernmental Agreement, this is simply done by resolution, a model of which is on our website at https://www.akml.org/member-services/online-sales-tax/.

Upon becoming a signatory, and for those who have already taken this step, the Agreement then sets out these terms, “Within one hundred twenty (120) days, adopts, by reference or otherwise, the Remote Seller Sales Tax Code in its entirety as it pertains to collection of sales tax from remote sellers and marketplace facilitators.”
The Commission recommends, then, that you take the following set of steps:

- Review the uniform Remote Seller Sales Tax Code and Supplemental Definitions
- Review your own Code as it applies to Sales Tax
- If your Code currently exempts the collection of sales tax on remote sales, then you must remove that exemption
- In comparing your Code with the uniform Code, consider the extent to which you are able to align the two. The Commission strongly recommends aligning the two codes on:
  - Definitions
    - For the Code’s definitions, the greater alignment the better, but the Commission respects the individual integrity of each local government’s authority
    - For supplemental definitions, you only need to align the definitions that apply to your current exemptions
  - Penalties and fees – these are generally consistent with best practice and State Statutes
  - Timing of compliance – these are generally consistent with best practice and State Statutes
- Contact the Commission with any significant deviation between the two, or to present an argument for parity
  - Parity within the Codes should 1) reduce the burden on remote sales tax collection, and 2) seek to avoid discriminating against remote sellers
- Adopt the uniform Remote Seller Sales Tax Code, alongside any revisions to the rest of your Code that you are able
- Where there are sections of your local sales tax Code that remain unaligned, the Commission will work with you to develop a work plan toward alignment. Essentially, the Commission may allow a grace period of one year in which the local government and Commission may come to agreement on significant differences.
  - This action may result in changes to the uniform Code, which will see updates in any event as the Commission identifies needs
  - This action should also result in a negotiation that address any local concerns of changes at that level
- This process is not dissimilar from the SSUTA, wherein many states have yet to adopt all of the provisions therein
- The Commission is committed to working with local governments to see successful implementation of local sales tax collection on remote sales while preserving to the greatest extent possible local control.