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FLOOR DEBATE

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companies (inaudible) volunteer wherever they are. But there is no benefit geographically to be located in any state of the Union with respect to the streamline. Going to a state where there is no sales tax doesn't do you any good, because it's not that state's sales tax we're concerned about; it's the out-of-state sales tax. So no matter where they are, if you land in New York, then there are 49 other states that are someplace else; or if you're in Florida, there are 49 other states. Every company is faced with that problem if they do interstate sales. No matter where they're located, there are 49 other states that may have sales taxes that want you to collect taxes for them. And if you establish a nexus, you might have to do so.

SENATOR ENGEL: But if they don't establish the nexus, I still have the question.

SENATOR LANDIS: It's not in the home state that the nexus is established.

SENATOR ENGEL: Right. Right.

SENATOR LANDIS: That's not where it happens. It happens because they're doing business in 1 of those 49 other states, not the home state. There is no geographical benefit to be in or out...

SENATOR CUDABACK: One minute.

SENATOR LANDIS: ...of this system.

SENATOR ENGEL: Well, the...

SENATOR LANDIS: Location of your business has no effect in this area.

SENATOR ENGEL: Well, I guess, in my mind, the benefit they would still have is they...if they did not want to comply or comport, or whatever you want to call it, here with this, is in their little area...they could care less about what you collect, it's what we do in our state.