outside of town, does the city sales tax apply or not?

SENATOR CHAMBERS:    So...

SENATOR LANDIS:    Remember that we've got the city sales tax in there as well, so the address-based is the location of the payor of the tax, if you will, the final consumer, the final consumer.

SENATOR CHAMBERS:    So does that mean that the adDRESSES or ADdresses of everybody in the state will be in this database with that person's name?

SENATOR LANDIS:  No.  Remember, it's the boundary.  Remember, what you're doing is, you're trying to figure out where the boundary of one taxing jurisdiction, who might have a...for example,  you take a city in this state that doesn't have a city sales tax, they've got a 5.5 percent rate.  If you've got a city that does have a sales tax rate, it's 7 percent.  We have an authority, I think, for a county sales tax.  I don't think anybody is using it, as I recall, but the company in New York needs to know, is the mail order transaction to Rural Route 2, 5.5 percent or 7 percent? And by knowing the boundary of the jurisdiction, then you'll know which addresses are in and which addresses are out, which rate applies.

SENATOR CHAMBERS:    So who has control of that database and access to it?

SENATOR LANDIS:    Two people are...two organizations or groups are capable of establishing this database to the satisfaction of the streamlined company.    One is the streamlined agreement itself could finance that.    Or, secondly, a private-sector provider could do that, and they could create the database, it would be approved by the streamlined organization, authorized its use by the big box vendors, and they would then buy the database and use it.  It could come from either source.

SENATOR CUDABACK:  One minute.

SENATOR CHAMBERS:    But in that base would be addresses of everybody in the state who has a house number?