

PERIOD, NOT EXCEEDING 15 YEARS FROM THE DATE OF RECORDING OF THE DECLARATION, TO ADD TO THE CONDOMINIUM ANY SUCCESSIVE SECTION DESCRIBED IN THE DECLARATION AND IN THE CONDOMINIUM PLAT.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect October 1, 2000. It shall remain effective for a period of 5 years and, at the end of September 30, 2005, with no further action required by the General Assembly, this Act shall be abrogated and of no further force and effect.

Approved May 18, 2000.

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## CHAPTER 698

### (House Bill 1421)

AN ACT concerning

#### **Streamlined Sales Tax System for the 21st Century**

FOR the purpose of requiring the Comptroller to enter certain discussions with certain states regarding the development of a certain streamlined sales and use tax collection and administration system; authorizing the Comptroller to participate in a certain sales tax pilot project and enter into certain agreements; requiring that certain agreements establish certain provisions for the administration, imposition, and collection of sales and use taxes; excusing certain parties from certain provisions of law to the extent a different procedure is required by certain agreements; requiring that certain agreements terminate no later than a certain date; providing for certain treatment of certain confidential taxpayer information under certain circumstances; requiring the Comptroller to provide certain reports to the Governor and the General Assembly regarding the status of discussions with other states on a streamlined sales and use tax collection system; *providing for the termination of this Act*; and generally relating to authorization for the Comptroller to participate in discussions with other states regarding the development of a multistate, voluntary, streamlined sales and use tax collection and administration system.

#### Preamble

WHEREAS, State and local tax systems should treat transactions in a competitively neutral manner; and

WHEREAS, A simplified sales and use tax system that treats all transactions in a competitively neutral manner will strengthen and preserve the sales and use tax as a vital State ~~and local revenue sources~~, *revenue source* and preserve State fiscal sovereignty; and

WHEREAS, Remote sellers should not receive preferential tax treatment at the expense of local "main street" merchants, nor should those vendors be burdened with special, discriminatory, or multiple taxes; and