

(D) THE COMPTROLLER OR THE COMPTROLLER'S DESIGNEE IS AUTHORIZED TO REPRESENT THIS STATE BEFORE THE OTHER STATES THAT ARE SIGNATORIES TO THE AGREEMENT.

11-4A-06.

(A) NO PROVISION OF THE AGREEMENT AUTHORIZED BY THIS SUBTITLE IN WHOLE OR IN PART INVALIDATES OR AMENDS ANY PROVISION OF THE LAW OF THIS STATE.

(B) ADOPTION OF THE AGREEMENT DOES NOT AMEND OR MODIFY ANY LAW OF THIS STATE.

(C) IMPLEMENTATION OF ANY CONDITION OF THE AGREEMENT IN THIS STATE, WHETHER ADOPTED BEFORE, AT, OR AFTER MEMBERSHIP OF THIS STATE IN THE AGREEMENT, MUST BE BY THE ACTION OF THIS STATE.

11-4A-07.

THE COMPTROLLER MAY NOT ENTER INTO THE AGREEMENT UNLESS THE AGREEMENT REQUIRES EACH STATE TO ABIDE BY THE FOLLOWING REQUIREMENTS:

(1) THE AGREEMENT MUST SET RESTRICTIONS TO LIMIT OVER TIME THE NUMBER OF STATE RATES;

(2) THE AGREEMENT MUST ESTABLISH UNIFORM STANDARDS FOR THE FOLLOWING:

(I) THE SOURCING OF TRANSACTIONS TO TAXING JURISDICTIONS;

(II) THE ADMINISTRATION OF EXEMPT SALES; AND

(III) SALES AND USE TAX RETURNS AND REMITTANCES;

(3) THE AGREEMENT MUST PROVIDE A CENTRAL, ELECTRONIC REGISTRATION SYSTEM THAT ALLOWS A SELLER TO REGISTER TO COLLECT AND REMIT SALES AND USE TAXES FOR ALL SIGNATORY STATES;

(4) THE AGREEMENT MUST PROVIDE THAT REGISTRATION WITH THE CENTRAL REGISTRATION SYSTEM AND THE COLLECTION OF SALES AND USE TAXES IN THE SIGNATORY STATES WILL NOT BE USED AS A FACTOR IN DETERMINING WHETHER THE SELLER HAS NEXUS WITH A STATE FOR ANY TAX;

(5) THE AGREEMENT MUST PROVIDE FOR REDUCTION OF THE BURDENS OF COMPLYING WITH LOCAL SALES AND USE TAXES THROUGH THE FOLLOWING:

(I) RESTRICTING VARIANCES BETWEEN THE STATE AND LOCAL TAX BASES;

(II) REQUIRING STATES TO ADMINISTER ANY SALES AND USE TAXES LEVIED BY LOCAL JURISDICTIONS WITHIN THE STATE SO THAT SELLERS COLLECTING AND REMITTING THESE TAXES WILL NOT HAVE TO REGISTER OR FILE RETURNS WITH, REMIT FUNDS TO, OR BE SUBJECT TO INDEPENDENT AUDITS FROM LOCAL TAXING JURISDICTIONS;