

(3) ANY BENEFIT TO A PERSON OTHER THAN A STATE IS ESTABLISHED BY THE LAW OF THIS STATE AND THE OTHER MEMBER STATES AND NOT BY THE TERMS OF THE AGREEMENT.

(B) (1) NO PERSON SHALL HAVE ANY CAUSE OF ACTION OR DEFENSE UNDER THE AGREEMENT OR BY VIRTUE OF THE STATE'S APPROVAL OF THE AGREEMENT.

(2) NO PERSON MAY CHALLENGE, IN ANY ACTION BROUGHT UNDER ANY PROVISION OF LAW, ANY ACTION OR INACTION BY ANY DEPARTMENT, AGENCY, OR OTHER INSTRUMENTALITY OF THIS STATE, OR ANY POLITICAL SUBDIVISION OF THIS STATE, ON THE GROUND THAT THE ACTION OR INACTION IS INCONSISTENT WITH THE AGREEMENT.

(C) NO LAW OF THIS STATE, OR THE APPLICATION THEREOF, MAY BE DECLARED INVALID AS TO ANY PERSON OR CIRCUMSTANCE ON THE GROUND THAT THE PROVISION OR APPLICATION IS INCONSISTENT WITH THE AGREEMENT.

11-4A-10.

(A) (1) A CERTIFIED SERVICE PROVIDER IS THE AGENT OF A SELLER, WITH WHOM THE CERTIFIED SERVICE PROVIDER HAS CONTRACTED, FOR THE COLLECTION AND REMITTANCE OF SALES AND USE TAXES.

(2) EXCEPT AS OTHERWISE PROVIDED IN THIS SECTION, THE CERTIFIED SERVICE PROVIDER IS LIABLE FOR SALES AND USE TAX DUE EACH MEMBER STATE ON ALL SALES TRANSACTIONS IT PROCESSES FOR THE SELLER.

(3) A SELLER THAT CONTRACTS WITH A CERTIFIED SERVICE PROVIDER IS NOT LIABLE TO THE STATE FOR SALES OR USE TAX DUE ON TRANSACTIONS PROCESSED BY THE CERTIFIED SERVICE PROVIDER UNLESS THE SELLER MISREPRESENTED THE TYPE OF ITEMS IT SELLS OR COMMITTED FRAUD.

(4) IN THE ABSENCE OF PROBABLE CAUSE TO BELIEVE THAT THE SELLER HAS COMMITTED FRAUD OR MADE A MATERIAL MISREPRESENTATION, THE SELLER IS NOT SUBJECT TO AUDIT ON THE TRANSACTIONS PROCESSED BY THE CERTIFIED SERVICE PROVIDER.

(5) A SELLER IS SUBJECT TO AUDIT FOR TRANSACTIONS NOT PROCESSED BY THE CERTIFIED SERVICE PROVIDER.

(6) THE MEMBER STATES ACTING JOINTLY MAY PERFORM A SYSTEM CHECK OF THE SELLER AND REVIEW THE SELLER'S PROCEDURES TO DETERMINE IF THE CERTIFIED SERVICE PROVIDER'S SYSTEM IS FUNCTIONING PROPERLY AND THE EXTENT TO WHICH THE SELLER'S TRANSACTIONS ARE BEING PROCESSED BY THE CERTIFIED SERVICE PROVIDER.

(B) (1) A PERSON THAT PROVIDES A CERTIFIED AUTOMATED SYSTEM IS RESPONSIBLE FOR THE PROPER FUNCTIONING OF THAT SYSTEM AND IS LIABLE TO THE STATE FOR UNDERPAYMENTS OF TAX ATTRIBUTABLE TO ERRORS IN THE FUNCTIONING OF THE CERTIFIED AUTOMATED SYSTEM.