

**SB 5581 - DIGEST**

(AS OF SENATE 2ND READING 2/15/19)

Makes revisions to tax statutes with regard to the following: Clarification and simplification of nexus provisions; marketplace facilitators; the repeal and modification of conflicting and unnecessary statutes; the assurance of continuing compliance with the streamlined sales and use tax agreement and addressing potential federal preemption; the elimination of unfair tax advantages for foreign marketplace sellers and peer-to-peer car rental marketplace facilitators; and sourcing mitigation for local governments.