

STATEMENT TO
ASSEMBLY, No. 4261

with Assembly Floor Amendments
(Proposed by Assemblyman BURZICHELLI)

ADOPTED: JUNE 25, 2018

These floor amendments provide for the collection of the sales and use tax by marketplace facilitators. The amendments define a marketplace facilitator as a person who provides a forum that lists, advertises, stores, or processes orders for tangible personal property subject to sales tax, collects receipts from a purchaser, and remits payment to a marketplace seller pursuant to an agreement with the seller. The amendments require a marketplace facilitator to collect and pay to the director the sales tax imposed upon a retail sale. However, if the marketplace seller has a certificate of registration from the Division of Taxation to collect sales tax, then the marketplace seller must collect and pay the tax. The amendments also change the effective date of the bill to October 1, 2018.