

§7122. Definitions

As used in this chapter, unless the context otherwise indicates, the following terms have the following meanings. [PL 2001, c. 496, §1 (NEW).]

1. Agreement. "Agreement" means the Streamlined Sales and Use Tax Agreement. [PL 2001, c. 496, §1 (NEW).]

2. Certified automated system. "Certified automated system" means software certified jointly by the states that are signatories to the agreement to calculate the tax imposed by each jurisdiction on a transaction, determine the amount of tax to remit to the appropriate state and maintain a record of the transaction. [PL 2001, c. 496, §1 (NEW).]

3. Certified service provider. "Certified service provider" means an agent certified jointly by the states that are signatories to the agreement to perform all of the seller's sales tax functions. [PL 2001, c. 496, §1 (NEW).]

4. Sales tax. "Sales tax" means the tax imposed by section 1811. [PL 2001, c. 496, §1 (NEW).]

5. Seller. "Seller" means any person making sales, leases or rentals of personal property or services. [PL 2001, c. 496, §1 (NEW).]

6. State. "State" means any state of the United States or the District of Columbia. [PL 2001, c. 496, §1 (NEW).]

7. Use tax. "Use tax" means the tax imposed by section 1861. [PL 2001, c. 496, §1 (NEW).]

SECTION HISTORY

PL 2001, c. 496, §1 (NEW).

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