

From Sec. 36a of Act 45 of 2011:

Sec. 36a. 32 V.S.A. § 9701(9)(I) is added to read:

(I) For purposes of subdivision (C) of this subdivision (9), a person making sales that are taxable under this chapter shall be presumed to be soliciting business through an independent contractor, agent, or other representative if the person enters into an agreement with a resident of this state under which the resident, for a commission or other consideration, directly or indirectly refers potential customers, whether by a link on an Internet website or otherwise, to the person if the cumulative gross receipts from sales by the person to customers in the state who are referred to the person by all residents with this type of an agreement with the person are in excess of \$10,000.00 during the preceding tax year. For purposes of subdivision (C) of this subdivision (9), the presumption may be rebutted by proof that the resident with whom the person has an agreement did not engage in any solicitation in the state on behalf of the person that would satisfy the nexus requirements of the United States Constitution during the tax year in question.

Effective date:

(13) Sec. 36a (Internet affiliate sales tax) shall take effect on the date on which, through legislation, rule, agreement, or other binding means, 15 or more other states have adopted requirements that are the same, substantially similar, or significantly comparable to the requirements contained in Sec. 36a. The attorney general shall determine when this date has occurred.