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GFOA: Collecting Sales Tax on Remote Commerce - the Work Continues

In the past, tracking sales tax trends primarily consisted of knowing your tax laws, your local economy, and the retail business community. But the function has evolved over time, and now finance officers need to know more about how remote sales (as in goods purchased from businesses outside your jurisdiction that are delivered to businesses or households in your community) are subject to either a sales or use tax obligation.

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