

**STREAMLINED SALES AND USE TAX ADMINISTRATION ACT (EXCERPT)**  
**Act 174 of 2004**

**205.815 Withdrawal from membership.**

Sec. 15. (1) If the state treasurer or the state legislature by resolution determines that it is in the best interest of this state, this state may withdraw from membership in the agreement. This state may withdraw from membership by submitting a notice of intent to withdraw to the governing board, the chief executive of each member state's tax agency, and the committees responsible for reviewing tax issues in the senate and the house of representatives and by posting the notice of intent on this state's website. The withdrawal will be effective on the first day of the calendar quarter that begins not less than 60 days after notice is given.

(2) This state will remain liable for its share of any financial or contractual obligations incurred by the governing board before the effective date of withdrawal. The appropriate share of those obligations shall be determined by this state and the board in good faith based on the benefits received and burdens incurred by both.

**History:** 2004, Act 174, Eff. July 1, 2004.