

# Capitol Report: The Collection of Sales Tax on Internet Purchases Is on the Policy Table, But It Will Struggle for Attention

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Florida does not actively attempt to enforce the collection of sales/use taxes on Internet purchases, or from other remote out-of-state retailers. Florida law is very specific and says that if the sales tax is not collected at the time of sale, the purchaser is required to remit a use tax directly to the state; but there is no active enforcement of this requirement. Collection proponents assert it is necessary to require the remote vendors to collect the sales tax at the time of sale in a way that would not violate the Federal Constitution. This issue of Capitol Report reviews the odds for passage.

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