

**79-3619. Payment, collection and accounting; rules and regulations.** (a) For the purposes of more efficiently securing the payment, collection and accounting for the taxes provided for under this act, agreements between competing retailers or the adoption of appropriate rules and regulations by organizations or associations of retailers to provide uniform methods for adding and collecting the full amount of the tax imposed by this act, or an amount equal as nearly as possible or practicable to the average equivalent thereof, and which do not involve price-fixing agreements otherwise unlawful, and which shall first have the approval of the director of taxation, are expressly authorized and shall be held not to be in violation of any antitrust laws of this state. It shall be the duty of the director of taxation to cooperate with such retailers, organizations, or associations in formulating such agreements, rules and regulations. The secretary of revenue shall adopt rules and regulations for adding and collecting such tax, or an amount equal as nearly as possible or practicable to the average equivalent thereof, by providing different methods applying uniformly to retailers within the same general classification for the purpose of enabling such retailers to add and collect, as far as practicable, the amount of such tax.

(b) The secretary of revenue may adopt rules and regulations to provide for the issuance of permits to certain businesses which grant direct payment authority that allows certain purchases to be made without the payment of retailers' sales or use tax to the vendor or service provider and requires the permit holder to self-accrue any state and local tax that is due and pay such tax directly to the department of revenue. The secretary shall be accorded broad discretion in establishing qualification standards for direct pay authority, in entering into agreement with permit holders that fix accounting and reporting requirements, in granting and canceling the direct pay privilege, and in establishing other requirements for administration of this section.

**History:** L. 1937, ch. 374, § 19; L. 1939, ch. 332, § 1; L. 1972, ch. 342, § 113; L. 1998, ch. 130, § 37; July 1.