# Notices

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This section of the FEDERAL REGISTER contains documents other than rules or proposed rules that are applicable to the public. Notices of hearings and investigations, committee meetings, agency decisions and rulings, delegations of authority, filing of petitions and applications and agency statements of organization and functions are examples of documents appearing in this section.

## ADVISORY COMMISSION ON ELECTRONIC COMMERCE

### Invitation for Proposals Related to Electronic Commerce Taxes and Notice of Meeting

The purpose of this announcement is to invite interested parties to submit proposals to the Commission related to state and local taxation of Internet transactions and electronic commerce. Details pertaining to the next meeting of the Commission are also included.

The Advisory Commission on Electronic Commerce was established by Public Law 105–277 to conduct a thorough study of federal, state, local and international taxation and tariff treatment of transactions using the Internet and Internet access and other comparable intrastate, interstate or international sales activities. The Commission is to report its findings and recommendations to the Congress no later than April 21, 2000.

The Commission met in June in Williamsburg, Virginia, and in September in New York City. Notice is hereby given that the Commission will meet December 14–15, 1999, in San Francisco, California. The location and hours of the meeting and the agenda will be published when available on the Commission's Web site listed below. The final Commission meeting is scheduled for March 20–21, 2000, in Dallas, Texas.

### Criteria/Standards for the Tax Treatment of Electronic Commerce and Other Remote Transactions

The Advisory Commission on Electronic Commerce was tasked with the responsibility of studying the tax treatment of electronic commerce transactions. The Commission held its second meeting in New York City on September 14–15, 1999. During this meeting, the Commission moved to establish a set of benchmarks concerning the taxation of electronic commerce, and to solicit proposals from the public that would seek to simplify state and local sales and use taxes, among other benchmarks. While a number of criteria were initially proposed during this New York meeting, the meeting concluded with the understanding that those criteria could be amended or supplemented and that additional criteria would be added immediately thereafter.

During the weeks following the conclusion of the meeting in New York, Commissioners proposed numerous changes, and the list of criteria was refined and expanded. Where possible, the Commission combined similar criteria and omitted duplicate suggestions to narrow the list.

This document reflects the priorities of the Commissioners with regard to the criteria that should be incorporated in the proposals to be selected and presented before the Commission at its December meeting in San Francisco. The decision of the Commission to use a specific list of criteria to evaluate plans to simplify state and local sales and use taxes should not be interpreted as a decision to adopt a plan to implement taxation of Internet-based transactions. While these criteria should not be considered a litmus test, each criterion will be important to certain Commissioners as they evaluate each proposal that is submitted.

The Report Drafting Subcommittee will evaluate all proposals and make recommendations to the full Commission on those proposals that should be accompanied by a formal presentation at the December 14 and 15, 1999 meeting in San Francisco.

What follows is the final list of criteria expressed in the form of questions. This form was used to encourage submitters not only to state their proposals, but also, briefly, to state how their proposals satisfy the underlying criteria. This list reflects the criteria as originally presented in New York, and encompasses all the revisions and additions that were subsequently added by individual Commissioners. All 18 criteria should be addressed in proposals submitted to the Commission for consideration. Any estimates or opinions must be substantiated. Should the Commission ultimately decide to recommend a streamlined system for the collection of sales and use taxes, such a system will be evaluated in the context of the following criteria.

### Criteria for Evaluation of Alternative Proposals

*Simplification*

1. How does this proposal fundamentally simplify the existing system of sales tax collection (Some examples may be: common definitions, single rate per state, clarification of nexus standards, and so forth)?

2. How does this proposal define, distinguish, and propose to tax information, digital goods, and services provided electronically over the Internet?

3. How does this proposal protect against onerous and/or multiple audits?

*Taxation*

4. Does this proposal impose any taxes on Internet access or new taxes on Internet sales?

5. Does this proposal leave the net tax burden on consumers unchanged? (Does it impose an obligation to pay taxes where such an obligation does not exist today? Does it reduce or increase state and local telecommunication taxes? Does it reduce or increase taxes, licensing fees, or other charges on services designed or used for access to or use of the Internet?)

6. Does the proposal impose any tax, licensing or reporting requirement, collection obligation or other obligation or fee on parties other than those with a physical presence in a particular state or political subdivision?

7. What features of the proposal will impact the revenue base of federal, state, and local governments?

*Burden on Sellers*

8. Does this proposal remove the financial, logistical, and administrative compliance burdens of sales and use tax collections from sellers? Does the proposal include any special provisions with respect to small, medium-sized, or start-up businesses?

*Discrimination*

9. Does the proposal treat purchasers of like products or services in as like a manner as possible through the implementation of a policy or system that does not discriminate on the basis of how people buy?

10. Does the proposal discriminate against out-of-state or remote vendors or

among different categories of such vendors?

*International*

11. How does this proposal affect U.S. global competitiveness and the ability of U.S. businesses to compete in a global marketplace?

12. Can this proposal be scaled to the international level?

13. How does this proposal conform to international tax systems, including those that are based on source rather than destination? Is this proposal harmonized with the tax systems of America's trading partners?

*Technology*

14. Is the proposal technologically feasible utilizing widely available software to enable tax collection? If so, what are the initial costs and the costs for required updates, and who is to bear those costs?

*Privacy*

15. Does the proposal protect the privacy of purchasers?

*Sovereignty/Local Government Autonomy*

16. Does this proposal respect the sovereignty of states and Native Americans?

17. How does this proposal treat local governments' autonomy and their ability to raise a greater or lesser amount of revenues depending on the needs and desires of their citizens?

*Constitutional*

18. Is the proposal constitutional?

Proposals must be no longer than eight single-spaced pages in length and must be submitted in 30 copies to the Commission's offices listed below. In addition, electronic copies of submissions must be sent on a 3½ inch computer disc or CD–ROM in Microsoft Word, Excel or Power Point format, addressed to the Commission's staff offices at the location listed below. The deadline for receipt of all materials is November 15, 1999. Anyone submitting a proposal should be prepared to formally present the proposal at the Commission's meeting in San Francisco upon the Commission's request.

In addition to the above, interested persons are reminded of the general invitation to provide comments in writing to the Commission. Written comments should be provided in accordance with guidelines published in the **Federal Register** on August 13, 1999 (64 FR 44183).

Comments of a brief nature may be addressed to the Commission through its Web site at www.ecommercecommission.org.

Records shall be kept of all Commission proceedings and shall be available for public inspection given adequate notice at the Commission's offices at 3401 North Fairfax Dr., Arlington, Virginia 22201–4498. In addition, records of meetings including agendas, transcripts and minutes are posted as soon as available on the Commission's Web site.

A listing of the members of the Commission and details concerning their appointment were published in the **Federal Register** on June 9, 1999, at 64 FR 30958.

**Heather Rosenker,**

*Executive Director.*

[FR Doc. 99–27008 Filed 10–14–99; 8:45 am]

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## DEPARTMENT OF AGRICULTURE

### Animal and Plant Health Inspection Service

**[Docket No. 99–005–2]**

### Notice of Request for Extension of Approval of an Information Collection

**AGENCY:** Animal and Plant Health Inspection Service, USDA.

**ACTION:** Extension of approval of an information collection; correction; request for comments.

**SUMMARY:** We are making corrections to information published in a notice that requested an extension of approval of an information collection in support of the Veterinary Accreditation Program. The notice was published in the **Federal Register** on February 26, 1999 (64 FR 9468, Docket No. 99–005–1). We are republishing the description of the information collection with corrected estimates in this document.

**DATES:** We invite you to comment on this docket. We will consider all comments that we receive by November 15, 1999.

**ADDRESSES:** Please send your comment and three copies to: Docket No. 99–005–2, Regulatory Analysis and Development PPD, APHIS, Suite 3C03, 4700 River Road, Unit 118, Riverdale, MD 20737–1238.

Please state that your comment refers to Docket No. 99–005–2.

You may read any comments that we receive on this docket in our reading room. The reading room is located in room 1141 of the USDA South Building, 14th Street and Independence Avenue, SW., Washington DC. Normal reading room hours are 8 a.m. to 4:30 p.m., Monday through Friday, except holidays. To be sure someone is there to help you, please call (202) 690–2817 before coming.

APHIS documents published in the **Federal Register**, and related information, including the names of organizations and individuals who have commented on APHIS rules, are available on the Internet at http://www.aphis.usda.gov/ppd/rad/webrepor.html.

**FOR FURTHER INFORMATION CONTACT:** For information regarding the Veterinary Accreditation Program, contact Dr. Quita Bowman, Program Manager, National Veterinary Accreditation Program, Operational Support, VS, APHIS, 4700 River Road Unit 33, Riverdale, MD 20737–1231; (301) 734–8093. For copies of more detailed information on the information collection, contact Ms. Cheryl Groves, APHIS' Information Collection Coordinator, at (301) 734–5086.

**SUPPLEMENTARY INFORMATION:** On February 26, 1999, we published in the **Federal Register** a notice that requested an extension of approval of an information collection in support of the Veterinary Accreditation Program.

In the notice, we provided a description of the information collection, which included an estimate of the burden on respondents, including estimated annual numbers of respondents, estimated annual numbers of responses per respondent, estimated annual number of responses, and estimated total annual burden on respondents.

In making the above estimates, we made an error in our calculations. In this document, we are republishing the description of the information collection with corrected estimates, and we are providing an additional 30 days for comment.

*Title:* Veterinary Accreditation Program.

*OMB Number:* 0579–0032.

*Expiration Date of Approval:* October 31, 1999.

*Type of Request:* Extension of approval of an information collection.

*Abstract:* The United States Department of Agriculture is responsible for preventing the spread of serious communicable animal diseases from one State to another and for eradicating such diseases from the United States when feasible.

However, because APHIS does not have sufficient personnel to perform all necessary animal disease prevention work, we rely heavily on assistance from veterinarians in the private sector.

Our Veterinary Accreditation Program authorizes private veterinary practitioners to work cooperatively with