

## Streamlined Sales Tax Governing Board 2024 Annual State Compliance Reviews Summary

**States With No Compliance Issues Identified:**

Arkansas	Indiana	Iowa	Kansas	Kentucky	Michigan	Minnesota
Nevada	New Jersey	North Carolina	North Dakota	Oklahoma	Rhode Island	
South Dakota	Utah	Vermont	Washington	West Virginia	Wisconsin	Wyoming

**States With Potential Compliance Issues Identified:**

Georgia	Nebraska	Ohio
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**Associate Member States With Issues Identified But Which Don't Affect Associate State Membership Compliance:**

Tennessee
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Georgia						
Statement of the issues	SSUTA section and/or rule reference	State authority	State's written comments	BAC/ public comments	Staff Comment	CRIC decision
<b>GA Issue 1: Administration of exemptions</b>						
The state has been declared out of compliance since 2013 because effective March 5, 2013, sellers are required to exercise good faith when accepting exemption	SSUTA Section 317	48-8-38				
<b>GA Issue 2: Acceptance of the SER</b>						

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The state has been declared out of compliance since 2013 because the state does not accept the SER from all sellers.	SSUTA Section 318	48-8-39				
<b>GA Issue 3: Caps and Thresholds</b>						
Legislation passed in 2017 put a cap of \$35,000 of tax on certain boat repairs.	SSUTA Section 323	48-8-3.4				
<b>GA Issue 4: Local Sales Tax Base</b>						
Legislation passed in 2017 extended the exemption for food to an equalized homestead option sales tax passed in the future by referendum. Food is not exempted from other local sales taxes.	SSUTA Section 302	48-8-3(57)	Effective April 1, 2018, DeKalb County has one local tax that doesn't apply to certain food sales, while other local taxes do apply to such sales.			

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<p><b>Issue 5: Failure to accept SER and to compensate CSP for Model 1 Sellers who only sell food in DeKalb County.</b></p>						<p>Out of compliance Vote:</p>
<p>On February 22, 2018, the Georgia Department of Revenue issued policy bulletin SUT-2018-01 to explain the new DeKalb County Local Sales and Use Taxes. That policy bulletin stated: "The Streamlined Sales Tax Simplified Electronic Return (SER) cannot accommodate the proper DeKalb County rate for exempt food. Therefore, taxpayers selling food in Georgia are not permitted to use the SER to report sales and use taxes." Since the issuance of the bulletin Georgia has stopped all SERs submitted for any seller whose receipts are for the sale of food in DeKalb County. The department then sends a notice to the seller for penalty, interest, and the CSP compensation claimed on the SER.</p>						

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Nebraska						
Statement of the issues	SSUTA section and/or rule reference	State Authority	State's written comments	BAC/ public comments	Staff Comment	CRIC decision
<b>Multiple state sales tax rates - Good Life District -</b>	Sec. 308	§77-2701.02	Nebraska has adopted the Good Life Transformational Projects Act which creates a special geographical taxing district (District) that sets the state sales tax rate at 2.75% for transactions that occur within that portion of a good life district established pursuant to the Good Life Transformational Projects Act which is located within the corporate limits of a city or village. This rate is identified in the Nebraska sales and use tax rates and boundaries quarterly files. In Section 308 of the SSUTA, a member state is prohibited from having multiple state sales and use tax rates on items of personal property or services, except that a member state may impose a single additional rate, which may be zero, on food and food ingredients and drugs as defined by state law pursuant to the SSUTA. A State and Local Advisory Council (SLAC) workgroup has been created to review an amendment to Section 308 of the SSUTA to allow states to impose a single additional state rate if that rate applies to all taxable transactions in a defined geographical area and is identified in each record in the state's rate and boundary files provided under section 305 to which the rate applies.			

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Ohio						
Statement of the issues	SSUTA section and/or rule reference	State Authority	State's written comments	BAC/ public comments	Staff Comment	CRIC decision
<b>Sales Tax Holiday</b>	SSUTA Sec. 322					
<p><b>1. Effective 10/3/2023, the existing sales tax holiday provisions are expanded to apply to all tangible personal property.</b></p>	Sec. 322.A.1	ORC 5739.02 ORC 5739.41	1. Beginning in 2024, Ohio's sales tax holiday includes all tangible personal property, except for a watercraft or outboard motor required to be titled pursuant to Chapter 1548, Ohio Revised Code, a motor vehicle, an alcoholic beverage, tobacco, a vapor product, or an item that contains marijuana, that is \$500 or less.			
<p><b>2. Notice of the sales tax holiday was not provided at least 60 days prior to the first day of the calendar month in which the holiday began.</b></p>	Sec. 322.A.2		2. Ohio's sales tax holiday began July 30, 2024, and will run until August 28, 2024. Ohio notified vendors of the sales tax holiday dates on May 31, 2024. Therefore, notice was not provided at least 60 days prior to the first day of the calendar month in which the holiday will begin.			

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Tennessee						
Statement of the issues	SSUTA section and/or rule reference	State authority	State's written comments	BAC/ public comments	Staff Comment	CRIC decision
<p>The Tennessee legislature has adopted a majority of SSUTA sourcing provisions with a delayed effective date of 7/1/2024. However, Tennessee has not adopted many provisions required to become a full member state.</p> <p>Tennessee remains an Associate member state.</p>						