



100 Majestic Drive, Suite 400 • Westby, WI 54667

State and Local Advisory Council Request and Assignment Form

Provide the name(s) and contact information of the state or parties submitting the Request.

Date: 5/22/2024

Name of State or Person(s) submitting request: Craig Johnson on behalf of Governing Board

Contact Person: Christie Comanita -SLAC

Address:

Phone: 480-653-7113

Email: christie.comanita@sstgb.org

1. Agreement Section(s), Rules or Tax Administration Practice(s) involved (if any). (Identify the section(s) of the Streamlined Sales and Use Tax Agreement, the Streamlined Rules, or Tax Administration Practices, if any, which are affected or involved with the issue.)

Sec. 308 State and Local Tax Rates

2. Question, Issue, or Topic for discussion. (Identify the question, issue, or topic you believe requires a study or resolution by SLAC.)

Should an amendment to the Agreement be adopted to allow for more than one state rate if the other rate(s) apply to all taxable transactions in a geographical area and the rate(s) are identified in each record in the state’s rate and boundary database provided under Sec. 305 of the SSUTA?

3. Statement of Background Facts. (Provide a detailed description of the issue and supporting facts. Please be as descriptive as possible and provide examples of actual transactions.)

Nebraska and Utah proposed an amendment to Section 308 of the SSUTA for consideration at the May 2024 Governing Board meeting. That amendment would allow the states to have more than one 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. The Governing Board referred that issue to SLAC and is the subject of this work request.

Currently, 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.

4. Proposed Resolution/Outcome/Solution. (Provide a description of the anticipated outcome from the workgroup. For example: Development of an interpretive rule pertaining to Section XXX of the Agreement.)

SSTGB will consider an amendment to Sec. 308 of the SSUTA similar to what is shown below.

Sec. 308: State and Local Tax Rates

A. 1. Except as provided in A.2., No member state shall have 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 Agreement. In addition, if federal law prohibits the imposition of local tax on a product that is subject to state tax, the state may impose an

additional rate on such product, provided such rate achieves tax parity for similar products.

2. A state may have more than one state rate if the 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.

Submit completed form to:

Craig Johnson, Executive Director
Streamlined Sales Tax Governing Board
100 Majestic Dr., Suite 400
Westby, WI 54667

Email: Craig.Johnson@SSTGB.org
Phone: 608-634-6160
www.streamlinedsalestax.org

For SST Governing Board Use

Approved by: **Date:**

Approved with Modifications (If the Governing Board determines the request will be addressed by SLAC but in a modified format, explain the modifications to the request here):

Denied by: **Date:**

Form F0021 Instructions

The scope of work for the State and Local Advisory Council (SLAC) is to advise the Governing Board on matters pertaining to the administration of the Streamlined Sales and Use Tax Agreement (Agreement). Matters relating to noncompliance of members with the Agreement, interpretive rules clarifying Agreement language, and revisions or additions to the Agreement are all within the scope of a SLAC work assignment. This form, as submitted by a requestor, is a public document and shall be published on the Streamlined Governing Board's website.

Any state and person making a request for a SLAC work assignment must do so by completing the **SLAC REQUEST & ASSIGNMENT FORM** and submitting it to the Executive Director of the Streamlined Sales Tax Governing Board. The Governing Board will take up the request at its next scheduled meeting or as applicable the SLAC Chair will take up the request at the next SLAC Steering Committee meeting. Any decision by the SLAC Steering Committee shall be reported to the Governing Board at its next meeting. In the interim, a request approved by the SLAC Steering Committee can be assigned to a SLAC workgroup. The Governing Board may approve, deny or modify the request at any time.

The Governing Board is not required to use this form to refer matters to SLAC. If the Governing Board refers an item to SLAC without use of this form, the Governing Board should provide written guidance to the SLAC Chair as to the expectations regarding the assigned task.

(Note: States or other persons requesting an interpretive opinion of existing Agreement provisions or definitions should not use this form but should instead complete and submit the **INTERPRETATION/ DEFINITION REQUEST** form.)