



Streamlined Sales Tax Executive Committee Meeting Minutes  
Friday, January 12, 2024, 10:00 am central  
Teleconference

Call to Order and Roll Call

President Walsh called the meeting to order at approximately 10:00 am central. The roll of the Committee was called. Present were Mike Walsh (NE), Senator Curt Bramble (UT), Lance Wilkinson (MI), Richard Dobson (KY), Laura Stanley (OH), Representative Adam Smith (KS), Nate Weber (WI) and Senator Rest (MN). Absent were Representative Jason Dockter (ND) and Senator Tim Reed (SD). With eight out of ten members present, the quorum was established.

Comments by Incoming President Mike Walsh (NE) – 2024 SSTGB President

President Walsh and Craig Johnson paid tribute to Senator Dwight Cook (ND) and former South Dakota Secretary of Revenue Andy Gerlach. A moment of silence was taken in remembrance and honor of both.

President Walsh welcomed new Executive Committee members Representative Adam Smith and Nate Weber as they begin their service on the committee. He thanked Senator Tim Reed for his leadership over the last year as well as Senator Dina Neal who was term limited but who had served on the EC for the prior 4 years and Tim Jennrich who served as either the President or Immediate Past President for the last 3 years and as a Director prior to that.

President Walsh stated we would like to do everything we can to encourage people to stay involved in Streamlined, and for sellers to be involved by using the CSP program. We want to continue to build on the success of Streamlined and that means involvement of everyone on this call to continue to work for the simplification of sales tax and keeping the organization as strong as it can be.

Review and approve minutes from Dec 15, 2023 Executive Committee Meeting (EM24001)

President Walsh stated the minutes were posted to the website. No comments were received. Richard Dobson motioned to approve the minutes. No further discussion. A voice vote was taken and was unanimous. Motion carried.

Discussion and Approval of Committee Appointments

President Walsh stated Craig has reached out to all of the Committee Chairs, Vice-Chairs and Committee Members that he will be recommending shortly to confirm they would accept if nominated and approved by the Executive Committee.

State and Local Advisory Council

- Chair and Vice Chair appointments



It is recommended that SLAC be led by Dave Matelski (MI), Chair and Merry Hopkins (MN) as Vice-Chair. Laura Stanley motioned to approve the appointments. No further discussion. A voice vote was taken and was unanimous. Motion carried.

#### Compliance Review and Interpretation Committee (CRIC)

- Chair and Vice Chair appointments

It is recommended that CRIC be led by Alison Jares (SD), Chair and Richard Dobson (KY) as Vice-Chair. Lance Wilkinson motioned to approve the appointments. No further discussion. A voice vote was taken and was unanimous. Motion carried.

- Member Appointments

It is recommended that the following be appointed as the CRIC members: Senator Wayne Harper (UT), Rep. Brian Kennedy (RI), Guy Childers (NV), Mike Ralston (IN) and Tim Jennrich (WA). Senator Bramble motioned to approve the appointments. No further discussion. A voice vote was taken and was unanimous. Motion carried.

#### Issue Resolution Committee

- Chair appointment

It is recommended that the IRC be led by Larry Molnar (IN), Chair. Richard Dobson motioned to approve the appointment. No further discussion. A voice vote was taken and was unanimous. Motion carried.

- Member Appointments

It is recommended that the following be appointed as the IRC members: Laura Stanley (OH), Michael Hale (KS), Commissioner Rebecca Rockwell (UT), Andrew Furuseth (NC). Senator Bramble motioned to approve the appointments. No further discussion. A voice vote was taken and was unanimous. (Note: Laura Stanley abstained on the vote for purposes of approving herself as an IRC member.) Motion carried.

#### Audit Committee

- Chair appointment

It is recommended the Audit Committee be led by Megan Martin (ND), Chair. Lance Wilkinson motioned to approve the appointment. No further discussion. A voice vote was taken and was unanimous. Motion carried.

#### Certification Committee

- Chair appointment

It is recommended the Certification Committee be led by David Kolb (IN), Chair. Senator Bramble motioned to approve the appointment. No further discussion. A voice vote was taken and was unanimous. Motion carried.



### Public Notice Related to Consideration of Sanctions in Accordance with SSTGB Rule 809

President Walsh stated Craig will be sending a letter to Georgia indicating that the Governing Board found them to not be in compliance with the Streamlined Sales and Use Tax Agreement and publishing the notice to start the 30-day public comment period regarding the consideration of possible sanctions to be imposed. He is planning to send those today. Therefore, any public comments will need to be to Craig by mid-February 12, 2024. The notice will indicate the specific deadline. The Executive Committee will then meet at least 10 days after the public comment period ends to develop and discuss its sanction recommendations. Craig stated one of our goals is to get Georgia back in compliance. We may be reaching out to some of our legislative delegates to assist in this. The good faith issue affects not only Georgia sellers, but all member state's sellers that are making sales sourced to Georgia upon which an exemption is being claimed. We want to do everything we can to bring them back into compliance.

### Report On Planning Meeting

President Walsh thanked those that participated in the annual planning meeting:

State representatives – Senator Ann Rest (MN), Senator Curt Bramble (UT), Lance Wilkinson (MI), Tim Jennrich (WA), Alison Jares (SD), Dave Matelski (MI)

Local Government Reps – Mike Bailey (GFOA)

Business Representatives – Brandi Drake (BAC President and Charter Communications), Al Babbitt (BAC and State Tax Services), Jessie Eisenmenger (BAC and Amazon), Chad Paulson (BAC and CSP – Avalara), Chuck Maniace (BAC and CSP – Sovos), Fred Nicely (BAC – COST), Pat Reynolds (BAC – COST), Diane Yetter (BAC and Sales Tax Institute)

SSTGB Representatives – Christie Comanita and Craig Johnson

They spent the meeting coming up with new ideas, and discussing current issues that need to be addressed. They reviewed the activities SST was able to accomplish during 2023 such as adopting the menstrual discharge collection devices definition, revisions to disclosed practices and best practices particularly with respect to exemption administration, remote sellers, marketplace sellers and marketplace facilitators, what constitutes as sales tax holiday temporary exemption period, the CSP contract extension and certification of a new CSP.

Projects from the past year continuing into 2024 include the sourcing issue and use of 5-digit zip codes, sales tax holidays, additional disclosed and best practices with respect to remote and marketplace sellers, digital codes, and the MTC digital goods project.

President Walsh would also like to focus on member state engagement - more state involvement and getting more sellers to participate, as well as nonmember state participation, the issue resolution process, Georgia's compliance, and continuing to remove burdens to



become the model organization states and businesses turn to when encountering sales and use tax related issues for which simplification and uniformity are needed. We would like to get more practitioners involved.

Craig stated Mike hit a lot of the high points and reminded folks that it is important to not lose sight of what all we accomplished last year. In many cases we may feel like we are spinning our wheels and going down various paths when trying to resolve an issue but that needs to be done to help ensure we are really thinking through the issue and considering any input received prior to making a decision on the path to take. He would like to see additional coordination with NCSL and the SALT taskforce. Previously, they worked hand in hand but as of late, the taskforce hasn't been as involved, and we haven't been as involved in it. We all need to remember that remote sales tax collection authority isn't guaranteed and if we aren't careful, it will likely be challenged and could be taken away. Senator Bramble stated SALT became a working group and hasn't had great legislative participation lately. They are meeting today and discussing how they get the taskforce back on track. We need the involvement of more legislators - Streamlined has always had a challenge getting legislators to participate and we are hoping to increase that again. Senator Bramble thinks we have made significant progress in resolving the hurdles of the IRC process - the role the team plays and who has standing, etc. He would like to see a resolution on that very soon.

Craig stated our Governing Board meets twice a year in person and has one teleconference meeting. Sometimes the voting delegates aren't involved in the issues which may cause confusion or uncertainty when it is time to vote. To help get the voting delegates up to speed quickly prior to the Governing Board meetings his plan is to have a short summary put together on each of the amendments being considered that explains the reason the amendment is being proposed, the issue it is addressing and what the amendment intends to accomplish. He also encourages the people that are participating from each of the states as the amendments are being developed to share information about those meetings and discussions and explain why they came to certain decisions with their voting delegates.

Craig stated we continue to see a net increase of 300 - 400 sellers per month joining Streamlined and it is great to see that number of businesses coming forward to collect.

Chad Paulson, on behalf of the NACSPs stated they are looking forward to continue working with the Governing Board on these issues.

#### Updates and Reminders

President Walsh stated we need to set dates for the upcoming Executive Committee meetings so people can get them on their calendars. Other meetings, as needed, may be added, but these are the meetings that are planned at this point. We need to get a sense from the Committee members if they prefer a particular day or time – or days or times to avoid. Recognizing we have people across all 4 time zones in the US, President Walsh suggested that



the times be somewhere between 10 and 3 pm central to get the best attendance. There were no concerns with the dates noted below.

Proposed Executive Committee meeting schedule with other special meetings as needed

- o March 22, 2024 – Teleconference (10 am central)
- o May 15, 2024 – Omaha, NE (as part of Spring meetings)
- o August 8, 2024 – Teleconference (10 am central)
- o October 8, 2024 – Charlotte, NC (as part of Annual meeting)
- o December 13, 2024 – Teleconference (10 am central)
- o January 17, 2025 – Teleconference (10 am central)

Governing Board Meetings

- o Spring meeting, May 14 - 16, 2024 – Omaha, NE
- o Annual meeting, October 7 – 9, 2024 – Charlotte, NC
- o December 20, 2024 – Teleconference (10 am central)

Craig indicated that Bobbie will send out calendar invites to the Executive Committee members so that they can get these dates noted on their calendars. If conflicts are encountered please let Craig know as soon as possible so that we can consider rescheduling if necessary.

#### Old Business

President Walsh stated Craig sent out the taxability matrix email and reminded everyone to get them completed as soon as possible.

#### New Business

Craig reminded everyone that the SLAC, Audit and Certification Committees will be meeting in-person in Oklahoma City on March 11 – 14 and that based on the budget that was approved by the Governing Board, member states, at their own discretion, can choose to use their annual reimbursement allotment to help cover the travel costs associated with these meetings.

#### Adjournment

With no further business being brought forward, President Walsh asked for motion to adjourn. Richard Dobson motioned to adjourn. No further discussion and the meeting adjourned at 10:50 AM Central.