



Query Tool Instructions

Certificate of Compliance

Taxability Matrix: Library of Definitions

Taxability Matrix: Tax Administration Practices

100 Majestic Drive, Suite 400 ♦ Westby, WI 54667

The Query Tool lets you pull responses for specific items for multiple states into one document for easy review.

Use Chrome, Firefox, or an Internet browser other than Internet Explorer.

Download does not work in Internet Explorer.

If you have any problems or suggestions with the online web site, please contact the SSTGB Executive Director, IT Director, or IT Specialist.

The instructions are the same for the Certificate of Compliance and both Taxability Matrixes.

File Locations

Certificate of Compliance: <https://sst.streamlinedsalestax.org/CC/>

Taxability Matrixes

Library of Definitions: <https://sst.streamlinedsalestax.org/TM/>

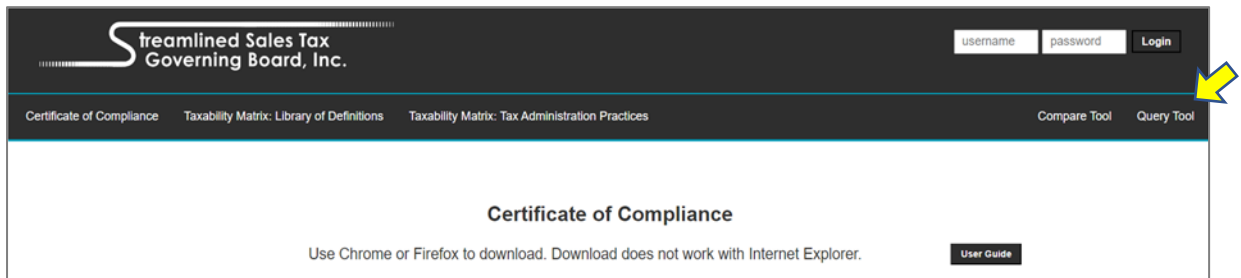
Tax Administration Practices: <https://sst.streamlinedsalestax.org/TAP/>

1. Select the document to query

- Certificate of Compliance
- Taxability Matrix Library of Definitions
- Taxability Matrix Tax Administration Practices

(See Page 5, 6, and 7 for a listing of items included in each)

2. Click on “Query Tool”



3. Select Current or Prior Matrix

Once or twice a year the matrix or Certificate is updated to add new information. If you Query during this time (typically in July) not all states will have completed the current version. We recommend you query the current version whenever possible as answers may have changed since the prior version, and questions may have been changed or added. The Default is to query the current version (form year).

- a. Current Query: will pull information only for states that have published the current version. If a state has not published the current version, that state's information will not show.
- b. Prior Query: will pull information all states that have published the prior version.

For example: The 2022 Version is open for states to edit in July. By July 20, 8 of the states have completed the 2022 Version. All states completed the 2021 version by August 1, 2021. When you query the current version, you will only see results for the 8 states that completed this version. If you query the prior version, you will see results for all states.

Current Matrix Query (for states that have completed the current Matrix)
 Prior Matrix Query (for states that have not completed the current Matrix)

4. Select States

Select all 24 Streamlined states or the specific states you want to query.

Select one or more states to include in the query.

Include All States

- AR - Arkansas
- IN - Indiana
- IA - Iowa
- KS - Kansas
- MI - Michigan
- MN - Minnesota



Select one or more states to include in the query.

Include All States

- AR - Arkansas
- IN - Indiana
- IA - Iowa
- KS - Kansas
- MI - Michigan
- MN - Minnesota

5. Select Items to Query

Select all items or select specific items to query by checking the check box to the left of the item.

All <input type="checkbox"/> Sections		SECTION	TOPIC DOCUMENT COMMENTS/ REFERENCE TO CRIC INTERPRETATIONS	DESCRIPTION	Is this requirement met by law, regulation or administrative practice (Yes or No). Enter N/A when not applicable.	If so, provide the citation for legal authority (statute, case, regulation, etc.)	For SST conforming changes, provide effective dates.	Notes (e.g., administrative practices, noncompliance explanations, etc.)
<input checked="" type="checkbox"/>								
<input checked="" type="checkbox"/>		Section 107	Presidentially declared states of emergency					
<input type="checkbox"/>		107010	Has the state taken any action affecting their sales and use tax laws or regulations in response to a presidentially declared state of emergency?					
<input checked="" type="checkbox"/>		107020	Did the state provide at least 30 days between the enactment and the effective date of the legislative or executive					

Tips:

- Selecting the section heading (typically shaded in grey) does not always automatically select all lines within that section. Be sure each line you want to query has a check mark.
- It is best to select entire sections, as that will include all questions on that specific subject, however, you may select specific lines.
- When selecting a specific line, be sure to select the section heading and any items that include definitions or instructions for that section (typically the top couple rows in that section)

6. Download Query

A Download Query button is located above the matrix and at the bottom of the page. This will download the query results to an excel file.

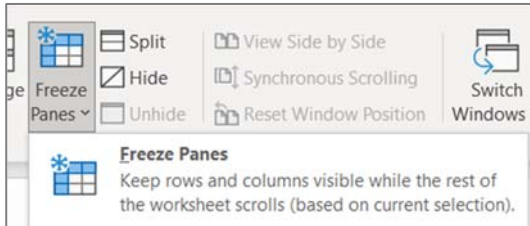
- You will need to adjust the column and row spaces in the excel file as needed to review the entire contents of each field.
- Errors or Time Out issues: If you're query times out, try selecting few states or fewer rows. You may need to query a couple times to get all data you are requesting.

Sample Query

Information Valid as of 9/20/2022	Delivery Charges for personal property or services other than direct mail. The following charges are included in the definition of sales price unless your state excludes them from sales price when such charges are separately stated on the invoice, bill of sale or similar document given to the purchaser. For responses below assume the charges are separately stated on the document given to the purchaser.		Delivery Charges for personal property or services other than direct mail. The following charges are included in the definition of sales price unless your state excludes them from sales price when such charges are separately stated on the invoice, bill of sale or similar document given to the purchaser. For responses below assume the charges are separately stated on the document given to the purchaser.	
	11000: Handling, crating, packing, preparation for mailing or delivery, and similar charges		11010: Transportation, shipping, postage, and similar charges	
Taxability Matrix: Library of Definitions	Included in Sales Price/Excluded from Sales Price	Reference	Included in Sales Price/Excluded from Sales Price	Reference
AR	Included	A.C.A. 26-52-103	Included	A.C.A. 26-52-103
IA	Excluded	Iowa Code § 423.1(51)(c)	Excluded	Iowa Code § 423.1(51)(c); 701 IAC 15.13 & 701 IAC 19.14
MN	Included	Minn. Stat. 297A.61, Subd. 7(a)(4) & Subd. 30	Included	Minn. Stat. 297A.61, Subd. 7(a)(4) & Subd. 30

Formatting Tips for Excel File

To freeze the header rows and state rows to allow easy scrolling through the answers, click in the row immediately under the header row and the column after the state name. From the Menu select View, Freeze Panes, and click on Freeze Panes.



	A	B	
1		Delivery Charges for personal property or services other than direct mail. The following charges are included in the definition of sales price unless your state	
2		11000: Handling, crating, packing, preparation for mailing or delivery, and similar charges	
3	Taxability Matrix: Library of Definitions	Included in Sales Price/Excluded From Sales Price	Reference
4	AR	Included	A.C.A. 26-52-103
5	IA	Excluded	Iowa Code § 423.1(51)(c)
	MN	Included	Minn. Stat. 297A.61, Subd. 7(a)(4) & Subd. 30

To adjust height of all rows, click in the upper left corner (which will select the entire worksheet), then click on the line under a row number and drag to height you want.

This screenshot shows the same table as above, but with yellow arrows pointing to the row number lines on the left side of the worksheet grid, indicating the process of adjusting row heights.

	A	B	C
1		Delivery Charges for personal property or services other than direct mail. The following charges are included in the definition of sales price unless your state	
2		11000: Handling, crating, packing, preparation for mailing or delivery, and similar charges	
3	Taxability Matrix: Library of Definitions	Included in Sales Price/Excluded From Sales Price	Reference
4	AR	Included	A.C.A. 26-52-103
5	IA	Excluded	Iowa Code § 423.1(51)(c)

To adjust All Column widths, click in the upper left corner to select the entire worksheet, then drag line between column letters to desired width, or double click on the line between column letters to expand columns to display all.

This screenshot shows the same table as above, but with yellow arrows pointing to the column letter lines (A, D, E) at the top of the worksheet grid, indicating the process of adjusting column widths.

	A	D	E
1		Delivery Charges for personal property or services other than direct mail. The following charges are included in the definition of sales price unless your state excludes them from sales price when such charges are separately stated on the invoice, bill of sale or similar document given to the purchaser. For responses below assume the charges are separately stated on the document given to the purchaser.	
2		11010: Transportation, shipping, postage, and similar charges	
3	Taxability Matrix: Library of Definitions	Included in Sales Price/Excluded From Sales Price	Reference
4	AR	Included	A.C.A. 26-52-103
5	IA	Excluded	Iowa Code § 423.1(51)(c); 701 IAC 15.13 & 701 IAC 19.14
	MN	Included	Minn. Stat. 297A.61, Subd. 7(a)(4) & Subd. 30

Certificate of Compliance 2022

The Certificate of Compliance identifies the various requirements contained in the SSUTA with which the state must comply. The state provides its answers, explanations and references to its laws, rules, regulations and written policies to demonstrate that it is in compliance with each of these requirements.

Each item in this Certificate of Compliance is an administrative practice, process, or definition contained in the Streamlined Sales and Use Tax Agreement (SSUTA) and related rules and appendices.

This certificate indicates if the state laws, regulations or administrative practices follow the administrative practice, process, or definition. Any exception or further explanation is listed in the notes column.

Additional information on the Certificate of Compliance is available at <https://www.streamlinedsalestax.org/Shared-Pages/certificate-of-compliance>

SECTION	TOPIC	SECTION	TOPIC
Section 107	Presidentially declared states of emergency	Section 331	Relief from certain liability for purchasers
Section 301	State level administration	Section 332	Specified Digital Products
Section 302	State and local tax base	Section 333	Use of Specified Digital Products
Section 303	Seller registration	Section 334	Prohibited replacement taxes
Section 304	Notice for state tax changes	Section 335	Tax Administration Practices
Section 305	Local rate and boundary change	Section 401	Seller participation
Section 306	Relief from certain liability	Section 402	Amnesty for registration
Section 307	Database requirements and exceptions	Section 403	Method of remittance
Section 308	State and local tax rates	Section 404	Registration by an agent
Section 310	General sourcing rules	Section 501	Provider and System Certification
Section 310.1	Election for Origin-Based sourcing	Section 502	State review and approval of Certified Automated System Software and Certain Liability Relief
Section 311	General sourcing definitions	Section 601	Monetary allowance under Model 1
Section 313	Direct mail sourcing	Section 602	Monetary allowance for Model 2 sellers
Section 313.1	Origin-based direct mail sourcing	Part I	Administrative definitions
Section 314	Telecom sourcing rule	AD010	Bundled transaction
Section 315	Telecom sourcing definitions	AD020	Delivery charges
Section 316	Enactment of Exemptions	AD030	Direct mail
Section 317	Administration of exemptions	AD040	Lease or rental
Section 318	Uniform tax returns	AD050	Purchase price
Section 319	Uniform rules for remittance of funds	AD060	Retail sale or Sale at retail
Section 320	Uniform rules for recovery of bad debts	AD070	Sales price
Section 321	Confidentiality and privacy protections under Model 1	AD080	Telecommunications nonrecurring charges
Section 322	Sales tax holidays	AD090	Tangible personal property
Section 323	Caps and thresholds	Part II	Product definitions
Section 324	Rounding rule	CLOTHING	
Section 325	Customer refund procedures	COMPUTER RELATED	
Section 326	Direct pay permits	DIGITAL PRODUCTS	
Section 327	Library of definitions	FOOD AND FOOD PRODUCTS	
Section 328	Taxability matrix	HEALTH-CARE	
Section 329	Effective date for rate changes	TELECOMMUNICATIONS	
Section 330	Bundled Transactions	Part III	Sales Tax Holiday Definitions

Taxability Matrix Library of Definitions

The Taxability Matrix identifies each of the definitions and tax administration practices adopted by the Governing Board and which each state must follow. The state indicates the tax treatment of each of the items identified in the matrix along with a reference to its applicable law, rule, regulation or written policy. A state can also enter any comments that may be helpful to users in complying with their laws.

As of June 2021 the Taxability Matrix was separated into two documents: Taxability Matrix: Library of Definitions (previously Section 1) and Taxability Matrix: Tax Administration Practices (previously Section 2).

Additional information on the Taxability Matrix is available at <https://www.streamlinedsalestax.org/Shared-Pages/State-taxability-matrix>

A. Administrative Definitions

See Taxability Matrix: Library of Definitions for listings of items in section.

Sales price: Identifies items included or excluded from the sales price definition. The state may exclude the following items from the definition of sales price only if they are separately stated on the invoice, bill of sale or similar document given to the purchaser.

Charges by the seller for any services necessary to complete the sale other than delivery and installation

Telecommunication nonrecurring charges

Installation charges

Value of trade-in

Delivery Charges for personal property or services other than direct mail.

Delivery Charges for direct mail.

State and Local Taxes - if excluded the state is to provide a listing

Tribal Taxes - if excluded the state is to provide a listing

Federal Excise Taxes - If excluded the state is to provide a listing

B. Sales Tax Holidays

For listing of items exempt under the state's sales tax holiday see Taxability Matrix: Library of Definitions

C. Product Definitions

For complete listings and taxability of products see full Taxability Matrix: Library of Definitions

Computer related products

Mandatory computer software maintenance contracts

Optional computer software maintenance contracts

Digital products(excludes telecommunications services, ancillary services and computer software)

Food and food products

Prepared food

Health-care products

Drugs for human use

Drugs for animal use

Durable medical equipment (indicate how the options are treated in your state)

Breast pump, breast pump collection and storage supplies and breast pump kit

Mobility enhancing equipment (indicate how the options are treated in your state)

Prosthetic devices (indicate how the options are treated in your state)

Telecommunications & related products

Firearm Safety

Taxability Matrix Tax Administration Practices

Each Tax Administration Practice is in the Library of Tax Administration Practices in the Streamlined Sales and Use Tax Agreement (SSUTA). Refer to Appendix E of the SSUTA for each Tax Administration Practice Explanation.

The Taxability Matrix: Tax Administration Practices indicates which administrative practices the state follows and provides an explanation of the state's practice if it does not follow a listed practice.

Additional information on the Taxability Matrix is available at <https://www.streamlinedsalestax.org/Shared-Pages/State-taxability-matrix>

Disclosed Practice 1	Tax Administration Practices on Vouchers
Disclosed Practice 2	Tax Administration Practices on Credits
Disclosed Practice 3	Tax Administration Practices on Liability Relief
Disclosed Practice 4	Tax Administration Practices on Acceptance of Limited Power-of-Attorney/Agent Authorization (Limited POA/AA) Form
Disclosed Practice 5	Tax Administration Practices on Post Transaction Issues
Disclosed Practice 6	Tax Administration Practices on Determining the Earliest Possible Date to Register Without It Adversely Affecting a Voluntary Disclosure Agreement (VDA)
Disclosed Practice 7	Tax Administration Practices on Medical Products Identified in SSTGB Rules and Procedures Appendix L as "Not Classified by SSTGB"
Disclosed Practice 8	Collection and Remittance Requirements Related to Remote Sellers, Marketplace Sellers, and Marketplace Facilitators/Providers Unless otherwise specified, Disclosed Practice 8 only applies to the states' sales and use tax laws, and not to other taxes or other regulatory registration requirements.
Disclosed Practice 8.1	Remote sellers
Disclosed Practice 8.2	Marketplace Sellers
Disclosed Practice 8.3	Marketplace Facilitators/Providers
Disclosed Practice 9	Exemptions