Streamlined Sales Tax Governing Board, Inc.

100 Majestic Drive, Suite 400 ⬧ *Westby, WI 54667*

1. Viewing

2. Printing

3. Downloading

4. Comparing Tool

5. Updating

    A. Log In

    B. Open to Edit

    C. Edit or Update Content

    D. Submit F0020 – Request to be Published

    E. SST Admin Publishes and Update Website

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/

Use Chrome, Foxfire or an Internet browser other than Internet Explorer.
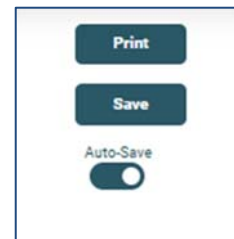Download does not work in Internet Explorer.

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

Save your changes!

New Feature – Auto-Save

All forms have an Auto-Save feature which is turned on. Changes are saved every 45 seconds.

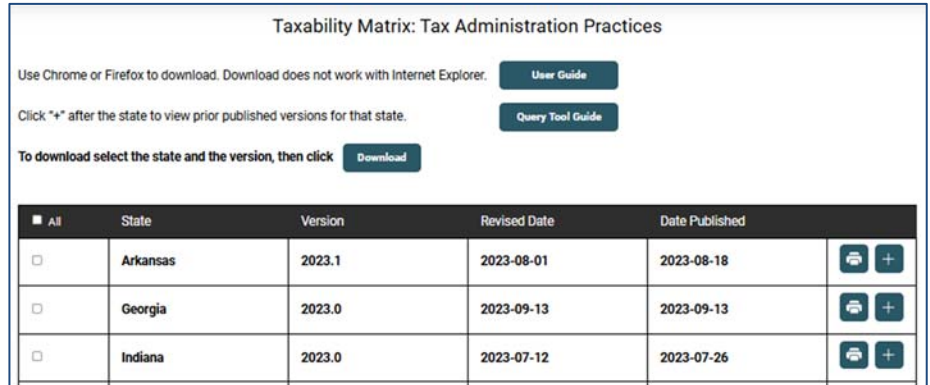You can turn the Auto-Save Feature off if you choose. (see page 5)

Print
Save
Auto-Save

State Instructions for Online Taxability Matrix and Certificate of Compliance | SST131.2 | Revised 6/28/2024
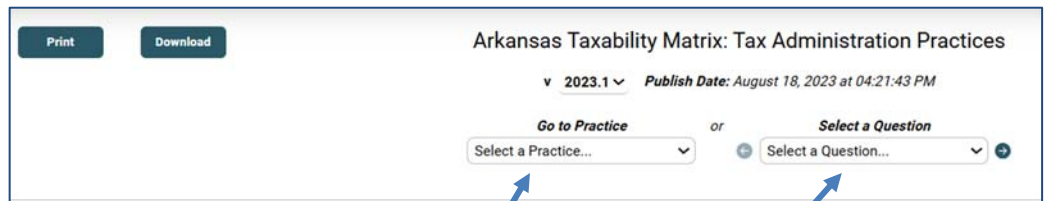
1. Viewing

Current Version

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

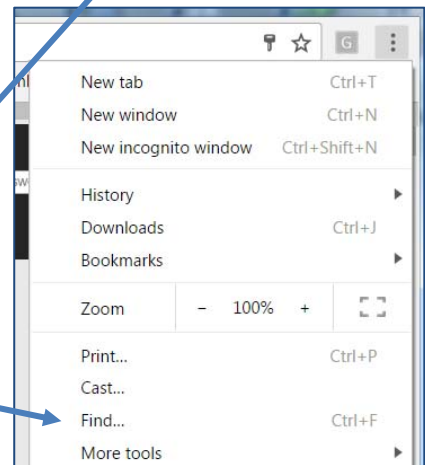A.   To view a state's matrix, click on the state name.

Taxability Matrix: Tax Administration Practices

Use Chrome or Firefox to download. Download does not work with Internet Explorer.   **User Guide**

Click "+" after the state to view prior published versions for that state.   **Query Tool Guide**

To download select the state and the version, then click   **Download**

For Arkansas click on the name Arkansas.

☐ All	State	Version	Revised Date	Date Published		
☐	Arkansas	2023.1	2023-08-01	2023-08-18	🖨	+
☐	Georgia	2023.0	2023-09-13	2023-09-13	🖨	+
☐	Indiana	2023.0	2023-07-12	2023-07-26	🖨	+

This displays the current Arkansas taxability matrix.

Print   **Download**   Arkansas Taxability Matrix: Tax Administration Practices

v 2023.1 ∨ *Publish Date: August 18, 2023 at 04:21:43 PM*

Go to Practice   *or*   **Select a Question**

Select a Practice... ∨   ⊘ Select a Question... ∨ ➔

B.   Search Options

1. You can select a specific Section or Practice - See the Drop Down list under Go to Practice, click on the item you want to go directly to that item.
2. Select a Specific Question or line – See the Drop Down list under Select a Question, click on the item you want to go directly to that item.
3. Scroll through the entire matrix or search the matrix for a specific item by using the "Find" or "Find on page" option in your internet browser.

New tab	Ctrl+T	
New window	Ctrl+N	
New incognito window	Ctrl+Shift+N	
History	▶	
Downloads	Ctrl+J	
Bookmarks	▶	
Zoom	– 100% +	⛶
Print...	Ctrl+P	
Cast...		
Find...	Ctrl+F	
More tools	▶	

C.   To return to the list of states, click on the "Home" or "Forms" button (upper left side of menu), then click on the Matrix or Certificate of Compliance you want to view. That will display the list of states to choose from.   Or use your back button to return to the last page you were viewing.

Previous Version(s)

1. To view a previous version of a state matrix, click the "+" on the right side of the row for the state you wish to view. If you chose Georgia, all prior versions available will be listed.

2. To view a prior version, click on the state name, version or revised date for that version. That matrix will automatically open.

☐ All	State	Version	Revised Date	Date Published		
☐	**Arkansas**	**2023.1**	**2023-08-01**	**2023-08-18**	🖨	+
☐	**Georgia**	**2023.0**	**2023-09-13**	**2023-09-13**	🖨	−
☐	Georgia	2022.0	2022-07-28	2022-07-28	🖨	−
☐	Georgia	2021.0	2021-08-01	2021-08-18	🖨	−
☐	Georgia	2020.0	2020-07-31	2020-08-06	🖨	−

3. You can also select and view a prior version using the dropdown box when you have a specific state's matrix open.

Georgia Taxability Matrix: Tax Administration Practices

v **2023.0 ⌄**   *Publish Date: September 13, 2023 at 03:44:02 PM*

Go to Practice   *or*   **Select a Question**

Select a Practice... ⌄   ⬅ Select a Question... ⌄ ➡

2. PRINTING

There are two ways to print a state taxability matrix.

1. On the **home page** click the print button next to the state's version you wish to print. This will print that version of the state matrix.

☐ All	State	Version	Revised Date	Date Published		
☐	**Arkansas**	**2023.1**	**2023-08-01**	**2023-08-18**	🖨	+

2. When **viewing the actual matrix**, select the print button on the top left of the page.

Home   Forms

Print   Download

3. DOWNLOADING

Use Chrome, Foxfire or an Internet browser other than Internet Explorer.
Download does not work in Internet Explorer.

Files are downloaded in comma delimited format (CSV).

There are two ways you can download a state taxability matrix or certificate of compliance.

1. Click in the check box next to the state and the version you want to download.
   Click "Select All" if you want to download all states.
   Click the "Download" button above the matrix table.

To download select the state and the version, then click [Download]

☐ All	State	Version	Revised Date	Date Published		
☐	**Arkansas**	**2023.0**	**2023-08-01**	**2023-08-10**	🖨	➖
☐	Arkansas	2022.0	2022-07-12	2022-07-28	🖨	➖
☑	Arkansas	2021.0	2021-07-29	2021-07-30	🖨	➖
☐	Arkansas	2020.1	2020-08-06	2021-07-26	🖨	➖

2. Open the form to download and click the "Download" button in the upper left corner. Your screen should indicate a file was downloaded.

4. Compare Tool

Use the Compare Tool to compare two versions of a state's Taxability Matrix or Certificate of Compliance.

A state may compare an edited, but not published document to a previously published document. This will allow you to check your changes prior to sending the F0020 in to have it published

1. Select the Compare Tool Tab at the top, found in the dropdown under Tools, upper right menu.

Home	Forms			Tools
	[Print] [Download]	Arkansas Taxability Matrix: Library of Definitions		Compare
		v 2023.0 ⌄ *Publish Date: August 10, 2023 at 10:55:48 PM*		Query
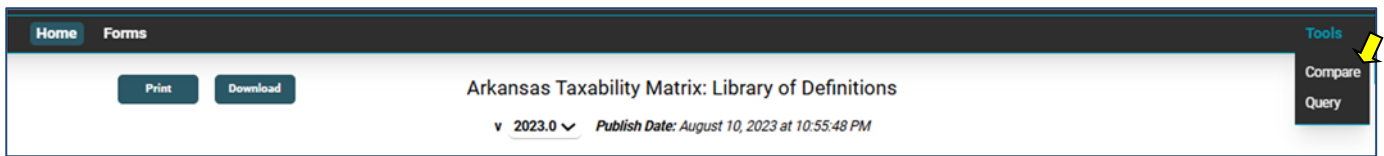
2. Select the state, the two versions to compare and how you want the data displayed. The order selected only affects which version is listed first. It will not affect the changes that are displayed.

Examples of Comparison Display

Each row that contains a change either in the matrix wording or the state's information will be displayed for each year selected. You will need to compare each line to determine what the change was. Changes in the document as well as changes the state makes will be shown.

Taxability Matrix: Library of Definitions Compare Tool

AR - Arkansas ⌄	Show Only Mismatched Rows ☑
	Include Style and Markup ☐
2023.0 ⌄	Show Meta Data (e.g. Completed by) ☑
2022.0 ⌄	Mismatch Style: Bold, Underline ⌄
[Compare]	

The following is an item that was added to the 2023.0 form. Changes are shown in red, italics, or underlined.

2023.0	10080	Employee discounts that are reimbursed by a third party on sales of motor vehicles.			N/A	Sales Tax does not apply to the sale of a motor vehicle.
2022.0						

2023.0	*10080*	*Employee discounts that are reimbursed by a third party on sales of motor vehicles.*			*N/A*	*Sales Tax does not apply to the sale of a motor vehicle.*
2022.0						

5. Updating

Complete the following steps to edit the taxability matrix or certificate of compliance:

- Log In
- Update your Settings
- Open Matrix to Edit (Create New Form [version] or Edit Unpublished Version)
- Submit F0020 – Request Matrix be Published
- SST Admin Publishes and Updates Website

> *Save your changes often!*

A. Log in to the Online Taxability Matrix or Certificate of Compliance.

SST Admin assigns authorized state users Usernames and Passwords.

1. Enter your 'Username' and 'Password' in upper right corner and click "login".

The screen will show you are logged in.

Update your Settings
Once logged in you can update your password, email and change the Auto-Save feature.
Click on the "Hello, Name" in the upper right corner.

This opens the settings box for your username. The password must be at least 8 characters with at least one uppercase letter and one special character.

Auto-Save
When Auto-Save is on, changes will be saved every 45 seconds. You can turn the Auto-Save feature off if you do not want changes automatically saved. **If this is turned off, be sure to save your changes frequently.** (You can turn the Auto-Save feature off when the form is open for editing also.)
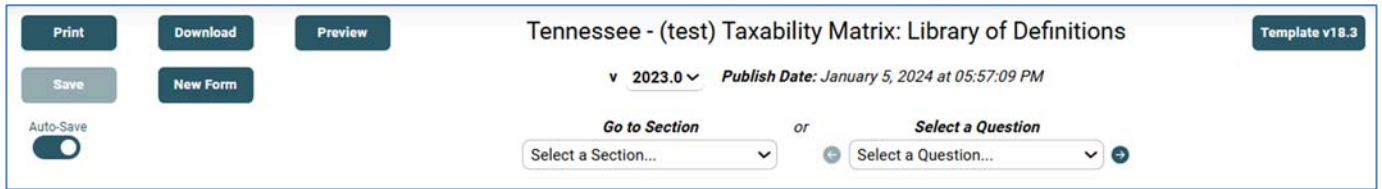
If the form has not been auto saved, the Save button will be dark (enabled) instead of light grey (disabled). You can save by clicking the dark Save Button. **Changes will be lost if it has not been auto saved or you have not clicked on save before exiting the form.**


2. Click on your state name to open the form.

    ▪ If all prior versions have been published, you will see a button for "New Form."
    ▪ If you previously created a "New Form" but it has not been published, you will see a Button for "Edit" and "F0020."
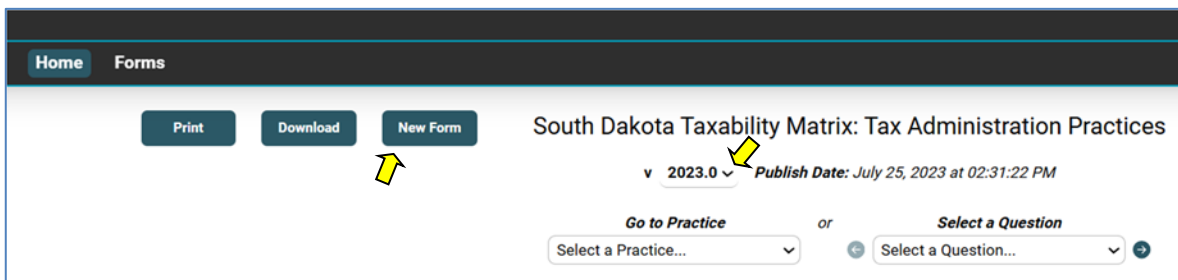
B. **Open Matrix or Certificate to create a new version.**

1. Click on the 'New Form' tab. This will open a new version of your Matrix or Certificate and assign a new version ID.
2. A pop-up box will appear stating a New form was successfully created. Click "OK" to continue.
3. Click Edit to display the boxes you can edit. Changes made by SST Admin from the last version will be highlighted.
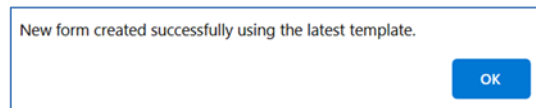
*The new version is **NOT** displayed to the public until SST Admin publishes it.*
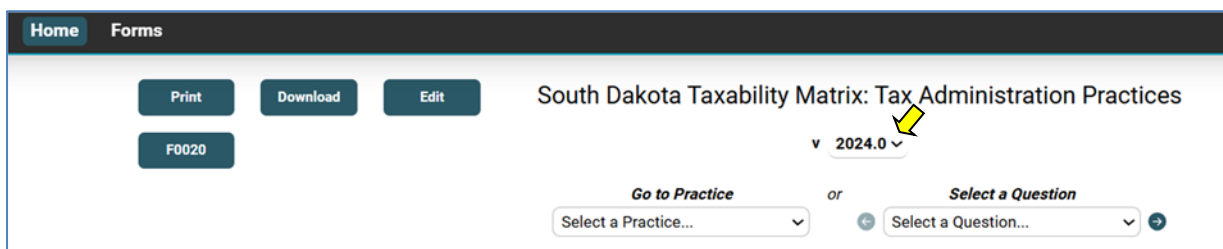
Version Numbers: The Governing Board approves the updates for the next state's recertification at the May meeting. That version is numbered with the year for which it was approved. All updates to that year's matrix will start with the same year. For example, the 2024 matrix is approved at the May 2024 meeting. Each state is to complete this version by August 1, 2024. That Version is numbered "2024.0". Changes after that are numbered 2024.1, 2024.2 etc., until the 2025 version is ready.

If you do not have the option for a "New Form" and instead see "Edit", it means someone previously created a new version but that version was **NOT** published.   Please do the following:

- Review changes that may have been made, continue with your updates, save and submit F0020 to SST IT Director to publish that version.
- If no changes were made, indicate on the check of changes list at the top that it is a date change only and note under changes that no changes were made; save and click on the F0020. Send the F0020 to SST IT Director to request that version be published.

If SST Admin made updates to the matrix (e.g., added definitions, disclosed practices, etc.) you will not be able to see the updates until the matrix version previously opened to edit is published.

After the previously opened version is published you will see the option to create a "New Form."

C. Editing

1. Enter the **Effective Date**. This is the date taxpayers should start using this version.
   Remember: The new version should be published at least 10 days ahead of the effective date to provide CSPs and sellers sufficient notice to make changes beginning on the effective date. The effective date may be the current date or any date in the future. The effective date should not be prior to the revised date.

Effective Date:	8/1/2024
Completed by:	Testing
E-mail Address:	Test
Phone number:	555-555-55555
Date Revised:	7/1/2024

2. Enter the **Date Revised** (Date you made changes and submit the change to the SST IT Director to publish.)
3. Check the boxes for the types of changes made.
4. List the reference numbers for the items that were changed in the "Reference Number of changed items" box. A brief description of change may be provided (e.g., #51050 changed to exempt, #12022 added law reference, etc.). The "Reference Number of changed items" edit box is automatically opened when in edit mode.
5. Be sure to click SAVE after you enter the changed items.

Changes were made to the following areas of this document (indicated by a "√"):

☑	☐	☐	☐	☑
Taxability Treatment	Definition Treatment	Statute/Rule Cite Reference	Comments	Date Revised

Reference Number of changed items (may include a brief description of the change):

B   I   U   S   *ð*   🟨 ▾   ≡▾   ⊖
test

6. Enter changes.
   - Select the Question you want to edit from the drop-down box. That will take you directly to that question and will automatically open the edit boxes.
   - Select the Section from the drop-down box that has questions you want to edit.
   - Or scroll down to find the item to edit.

When you click on any editable row, <u>ALL</u> editable fields for that row will automatically open. The edit boxes for a line should close when you click in or select a new question.

Save your changes – if the Auto-Save is on, the "Save" button is dark green; the change has not been saved, you can click on Save.   If the Save button is light gray, the change has been auto saved and you will not be able to click on the Save button.

==Highlight your changes.==   Select the words you want highlighted and select the highlight tool. The default color is yellow. To remove highlighting, select the highlighted words and click on the eraser (to the left of the highlight button).

It is recommended you enter the effective date of any taxability changes in the comment. For example, if you currently exempt clothing, however, due to a law change clothing becomes taxable on October 1, 2023. Comment: Effective 10/1/2023 Clothing is taxable.

7.   Entering links.   In the Edit box the link symbol is at the far right.

You can simply paste a link in the field, however, many links are long.   An option is to select the word or phrase you want linked, click on the link symbol and enter the URL there.   That will add the link to that word or phrase. Or just select the link symbol, enter the word or phrase you want displayed with the URL, and that will be entered in your comment.

Example:
Click on Link and enter Text to Display and the URL, click Insert Link.

Result: The first box shows how it looks when the actual URL is entered, the second shows the link as entered above.

For typos or name changes that don't require a new version, send an email to SST Admin requesting the correction. Be sure to include the version number and which row or reference number needs to be corrected, and the correction.   Do not create a new Form for editing. SST Admin can make those changes to the current matrix without publishing a new version.

If the correction changes the documentation, taxability, or comments (more than a typo), you will need to create a new form to make those changes.

Taxability Matrix Instructions

The Taxability Matrix has two forms: Taxability Matrix: Library of Definitions and Taxability Matrix: Tax Administration Practices. The state must complete both Taxability Matrix forms.

Instructions for A, B and C of the Taxability Matrix: Library of Definitions

Taxability Matrix: Library of Definitions include:
> A. Administrative Definitions Section
> B. Sales Tax Holidays
> C. Product Definitions

Each item listed in A, B and C is defined in the Library of Definitions in the Streamlined Sales and Use Tax Agreement (SSUTA). Refer to Appendix C of the SSUTA for each definition.

"Taxability Treatment" and "Definition Treatment"

Do not enter any comments or qualifications in the two columns under the heading "Treatment." The "Treatment" column should only include an "X" or a "%" where applicable.

1. **Product definition adopted by your state:**
    a. Place an "X" in the appropriate column under the heading "Treatment" to indicate the treatment of each definition in your state.
    b. Enter the applicable "Statute/Rule Cite."
    c. Enter any additional comments that are needed in the "Comment" column.

2. **Product definition was not adopted by your state:**
    a. Place an "X" in the appropriate column under the heading "Treatment" to indicate the treatment of each definition in your state.
    b. Enter "NA" in the column under the heading "Statute/Rule Cite."
    c. Enter any additional comments that are needed in the "Comment" column.

    A state may tax a defined product but not include that specific product definition in their laws. For example, a state may tax all tangible personal property unless otherwise exempt. This would include items such as clothing. Therefore, the state does not need to adopt the definition of clothing.

3. **Product definition in the Library of Definitions adopted with a qualification not specified in the SSUTA:**
    a. Do not place an "X" in either column under the heading "Treatment,"
    b. Enter the applicable "Statute/Rule Cite."
    c. Enter a comment explaining the qualification in the "Comment" column.

    In accordance with the SSUTA, your state must adopt the definitions in the Library of Definitions that apply to your state without qualifications, except for those allowed by the SSUTA.

Liability Relief for A, B, and C - Library of Definitions:

Sellers and certified service providers are relieved from tax liability to the member state and its local jurisdictions for having charged and collected the incorrect amount of sales and use tax resulting from the seller or certified service provider relying on erroneous data provided by the member state relative to treatment of the terms defined in A, B and C of the Taxability Matrix: Library of Definitions.

To the extent possible under each state's laws, sellers and CSPs are also relieved from tax liability to the member state and its local jurisdictions for having charged and collected the incorrect amount of sales and use tax until the first day of the calendar month that is at least 30 days after notice of a change to A, B, or C of the

state's Taxability Matrix: Library of Definitions is submitted to the governing board, provided the seller or CSP relied on the prior version of the taxability matrix.

Instructions for the Taxability Matrix Tax: Tax Administration Practices

The Streamlined Sales Tax Governing Board (SSTGB) has approved "tax administration practices" for each of the products, procedures, services, or transactions identified pursuant to Section 335 of the Streamlined Sales and Use Tax Agreement (SSUTA). Tax administration practices are further described in Appendix E of the SSUTA.

Use of the term "State" in each practice refers to the state completing the matrix.

For each Tax Administration Practice Section you will see:

- A Section Header Row with the Disclosed Practice number and what it is for
- Definitions will be listed under the Section Header Row

Disclosed Practice 1 - Vouchers

Voucher Definition: As used herein, a voucher is an instrument that is:

a. issued to a purchaser for an amount that is less than the face value and both the face value and amount paid by the purchaser are noted on the voucher;

b. redeemable for personal property or services in a single visit only at the seller's business;

c. redeemable either for a specific product or for a certain dollar amount towards the purchase price of any product sold by the seller;

- Instructions specific to that Practice will be listed above the questions

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Disclosed Practice 6 - Voluntary Disclosure Agreement (VDA)

Instructions: For each of the scenarios below, indicate whether registration to collect and remit sales and use taxes with your state adversely affects a VDA.

If You Answered Yes, Describe the Adverse Affect on the VDA. Add Additional Comments if Desired.	Does Your State Follow this Practice?	Statute/Rule Cite	Comment
6.1.a. A seller's registration prior to the seller (or its representative) submitting the state's voluntary disclosure			

- Column headings above the actual disclosed practice questions. (only shown at the top of that section)

Disclosed Practice 8.2 – Marketplace Sellers

State Guidance for Marketplace Sellers

[Note: Most States enacted laws related to Marketplace Facilitators/Providers that resulted in a Marketplace Seller definition. A "Marketplace Seller" is generally a seller who sells products or services through a physical or electronic marketplace operated by a Marketplace Facilitator/Provider.]

If You Answered No, Describe the Difference Between the Practice as Adopted by the Governing Board and Your state's Treatment. Add Additional Comments if Desired.	Does Your State Follow this Practice?	Statute/Rule Cite	Comment
8.2.a - Does a State require a Marketplace Seller to register in the state when all sales are made through Marketplace Facilitators/Providers that are registered to collect and remit the tax on behalf of the Marketplace Sellers?			
8.2.a.i. The State requires a Marketplace Seller that is a "Remote Seller" that sells exclusively through Marketplace Facilitators/Providers to register with the State.			

For each tax administration practice:
    a.   Identify if your state follows that practice by selecting Yes or No from the drop-down box under Does Your State Follow this Practice column. (If neither Yes/No applies select "none" – If you select None the column will remain blank.)
    b.   Enter the statute or rule that applies to your state's treatment of this practice in the "Statute/Rule Cite" column.
    c.   If you answered No, Describe the difference between the Practice as adopted by the Governing Board and your state's treatment in the Comment column.
    d.   Add additional comments if desired.

If You Answered No, Describe the Difference Between the Practice as Adopted by the Governing Board and Your state's Treatment. Add Additional Comments if Desired.	Does Your State Follow this Practice?	Statute/Rule Cite	Comment
8.2.a - Does a State require a Marketplace Seller to register in the state when all sales are made through Marketplace Facilitators/Providers that are registered to collect and remit the tax on behalf of the Marketplace Sellers?			
8.2.a.i. The State requires a Marketplace Seller that is a "Remote Seller" that sells exclusively through Marketplace Facilitators/Providers to register with the State.	[none] ⌄	B I U S ▾ ≡▾ ⊝	B I U S ▾ ≡▾ ⊝

State conformance to a tax administration practice is voluntary and no state shall be found not in compliance with the Agreement if it does not follow a tax administration practice adopted by the SSTGB.

Liability Relief for Tax Administration Practices:

To the extent possible under each state's laws, sellers and CSPs are relieved from tax liability to the member state and its local jurisdictions for having charged and collected the incorrect amount of sales and use tax resulting from the seller or certified service provider relying on erroneous data provided by the member state relative to the tax administration practices contained in the Taxability Matrix: Tax Administration Practices.

In addition, **to the extent possible under each state's laws**, sellers and CSPs are also relieved from tax liability to the member state and its local jurisdictions for having charged and collected the incorrect amount of sales and use tax until the first day of the calendar month that is at least 30 days after notice of a change to the state's Taxability Matrix: Tax Administration Practices is submitted to the governing board, provided the seller or CSP relied on the prior version of the taxability matrix.

D. Save Changes   *Save your changes often!*

1.   Save Changes – If you do not have Auto-Save on, Click the "Save" button at the top of the page.   When Saved, the Save button is light grey.

2.   Edit a "Saved" version that has NOT been published: Open the form, Click on Edit. Once in edit mode (with the displayed white boxes) be sure to check the version number to ensure you are editing the right document.

E. Submit Form F0020 - Request to be Published

After changes are completed and saved, Create **Form F0020** by clicking on the F0020 button, save the form as PDF and email to the SST IT Director.

Save the form as a PDF.

Naming format: state 2-character abbreviation, CC for Certificate of Compliance, TM for The Matrix: Library of Definitions, or TAP for Taxability Matrix: Tax Administration Practices, and the Version number (2024).

Examples: ARTM2024, GATAP202401, SDCC2024

The form will pull in information entered in these fields in the Matrix. However, if anything needs changed, go back to the Matrix or Certificate, click Edit and make the changes there, then create a New Form F0020.

You can recreate Form F0020 for unpublished versions by going to Edit and clicking on the F0020 button. The form will show the previously saved information.

Date Requested is the date the request to publish is made and is auto filled using the date the form is created.

The new version will be published as soon as possible once the request is received.

Note: CSPs have 10 days to comply with changes to the Taxability Matrix for purposes of liability relief. It is important to publish these changes 10 or more days before the effective date of the changes. Effective dates of changes should be noted in the comment column. The Taxability Matrix is the official notice to the CSPs of these changes.

F. SST ADMIN Publishes Matrix and updates Website

SST Admin Publishes Matrix (as soon as possible after receiving the Request to Publish.)
* SST Admin compares the new version to the last published version.
* SST Admin emails F0020 and the comparison document to the state, SST Executive Director, SST Research Director.
* SST Admin emails F0020 to CSPs as notice of changes to Tax Matrix (in lieu of TC0001 State Change Request).

SST Admin publishes the F0020 in the library under State Tax Matrixes or State Certificate of Compliance.