

## State and Local Advisory Council

### Agenda

May 14, 2024

(8:30 am – 12:00 pm, Central Time)

(1:00 pm – 2:15 pm, Central Time)

(3:30 pm – 5:00 pm, Central Time)

### SLAC Business Meeting

(2:30 pm – 3:15 pm, Central Time)

**8:30 -12:00**

**1:00-2:15**

**3:30-5:00**

**(Lunch 12:00 – 1:00)**

- Welcome & Introductions
- Opening Comments and Report from SLAC Chair and Vice-Chair - Christie
- Updated Taxability Matrix and Certificate of Compliance [SL24005](#), [SL24006](#), [SL24007](#)
- Workgroups:
  - Sourcing Transactions When Complete Street Address Information is Not Needed to Transfer Product to Customer/Digital Goods Sourcing [SL21013](#), [SL23022A03](#)
    - Post Nov GB Meeting proposal [SL23022A04](#), [SL23022A05](#)
    - Summary of changes to the Agreement [SL24009](#)
    - Local Message to SST GB re Sourcing without complete address [SL24010](#)
    - BAC response and principles [SL23042](#)
  - Sales Tax Holidays [SL23004](#)
    - Definitions
      - Gun safes and gun safety devices [SL23007A05](#)
    - Sales Tax Holiday definitions vs. Product definitions
  - Economic Nexus Thresholds [SL23003](#)
    - Best Practices
      - DP 8.1.j Time when Registration Required
        - App. E DP 8.1.j. [SL23025A02](#)
        - Taxability Matrix DP 8.1.j. [SL23040A02](#)

- DP 8.1.c – Calculation Basis for Economic Nexus Threshold
  - App. E DP 8.1.c. [SL23037A02](#)
  - Taxability Matrix DP 8.1.c. [SL23036A02](#)
- Disclosed Practice
  - DP 8.1.n Registration and collection requirements for Remote Sellers who do not have any taxable sales into the state
    - App. E DP 8.1.n. [SL23043A02](#)
    - Taxability Matrix DP 8.1.n. [SL23044A02](#)
  - DP 8.1.o Elimination of transactional economic nexus threshold
    - App E DP8.1.o [SL24001](#)
    - Taxability Matrix DP8.1.o. [SL24002](#)
  - DP 8.1.C Remote Sellers - Attendance at Trade Show
    - App E DP8.1.C [SL24004](#)
    - Taxability Matrix DP8.1.C [SL24003](#)
- Digital Codes [SL23031](#), [SL23032](#)
  - [SL23045A02](#), [SL23050A02](#)
  - Survey [SL24008](#)
- New Business

### 2:30 pm – SLAC Business Meeting

- Roll call and introductions
- Approval of SLAC meeting minutes – November 2023 [SM24001](#)
- Discussion of Workgroups and Possible Vote/Recommendations to the Governing Board
  - Sourcing Transactions When Complete Street Address Information is Not Needed to Transfer Product to Customer/Digital Goods Sourcing [SL21013](#)
    - Post Nov GB Meeting proposal [SL23022A04](#), [SL23022A05](#)
    - Summary of changes to the Agreement [SL24009](#)
    - Local Message to SST GB re Sourcing without complete address [SL24010](#)
  - Sales Tax Holidays [SL23004](#)
    - Definitions
      - Gun safes and gun safety devices [SL23007A05](#)
  - Economic Nexus Thresholds [SL23003](#)
    - Best Practices
      - DP 8.1.j Time when Registration Required
        - App. E DP 8.1.j. [SL23025A02](#)

- Taxability Matrix DP 8.1.j. [SL23040A02](#)
- DP 8.1.c – Calculation Basis for Economic Nexus Threshold
  - App. E DP 8.1.c. [SL23037A02](#)
  - Taxability Matrix DP 8.1.c. [SL23036A02](#)
- Disclosed Practice
  - DP 8.1.n Registration and collection requirements for Remote Sellers who do not have any taxable sales into the state
    - App. E DP 8.1.n. [SL23043A02](#)
    - Taxability Matrix DP 8.1.n. [SL23044A02](#)
  - DP 8.1.o Elimination of transactional economic nexus threshold
    - App E DP8.1.o [SL24001](#)
    - Taxability Matrix DP8.1.o. [SL24002](#)
  - DP 8.1.C Remote Sellers - Attendance at Trade Show
    - App E DP8.1.C [SL24004](#)
    - Taxability Matrix DP8.1.C [SL24003](#)
- Other
  - MTC Sales Tax on Digital Products project update – Jonathan White, MTC staff
- New Business
- Comments/Announcements