Streamlined Sales Tax Governing Board and Business Advisory Council Update

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Fred Nicely, Council On State Taxation
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NCSL SALT Taskforce Meeting - 11/18/16
Agenda

- Statistics on Number of Member States, Sellers Registered and Collections
- Governing Board Issues
- State and Local Advisory Council Issues
- BAC Activity
Streamlined State Status 06-01-16

- Full Member States
- Associate Member States – flex to full
- Advisory States – Not Conforming
- Advisory States – Considering SSUTA
- Non-sales tax states
- Project states – Not Advisory
- Non-participating state

Full Member States

Non-sales tax states

Project states – Not Advisory

Non-participating state
SSTGB - 2016

- Governing Board
  - Federal Legislation
  - State Legislation and Litigation
  - Sanctions
    - Georgia and Indiana
    - Revisions to Rule 809
  - Contracts with CSPs
  - Growing Our Membership
SSTGB - 2017

- State and Local Advisory Council Issues
  - Tax Administration Practices
    - Post transaction issues
  - Voluntary Disclosure Agreements
    - Allowing sellers to register while working through the process
  - Limited Power of Attorney/Agent Authorization
  - Certifying Product Categories
  - Feminine Hygiene Products
BAC - Recent Activity
(Since the last NCSL SALT Taskforce Meeting)

- BAC unanimously passes resolution encouraging non-streamlined sales tax states to join the Agreement
- BAC sends letter to Michigan legislature encouraging them to pass direct mail sourcing legislation
- BAC sends letter to Nevada tax department suggested revisions to regulation to prevent compliance issue with Agreement (catalog sales tax rate issue)
Questions