

ARTICLE III – REQUIREMENTS EACH STATE MUST ACCEPT TO PARTICIPATE

Rule 321. Confidentiality and Privacy Protections Under Model 1

Rule 321.1.

1. Application of § 321 of the Agreement. The confidentiality and privacy protections provided by § 321 of the Streamlined Sales and Use Tax Agreement shall govern a certified service provider's collection and retention of tax information and transmission of such information to member states when a seller has selected such provider as its agent to perform all of its sales and use tax functions other than its obligation to remit tax on its own purchases. Section 321 of the Agreement shall not apply to retailers that have contracts with a certified service provider.

2. Additional Confidentiality and Privacy Protections. In addition to the protections contained in § 321 of the Streamlined Agreement, information collected or reviewed by a member state shall remain subject to the confidentiality and privacy statutes of such member state.

Source: SST Confidentiality Issue Paper.