

Temporary Rule and Procedure on Amnesty

The following is a temporary rule and procedure of the Streamlined Sales Tax Governing Board pursuant to the authority of Section 806 of the Agreement.

- a) For a volunteer seller registering under Model 1, their obligation to collect will commence on the first day of the calendar month after at least 60 days notice that adequate CSP services are available. The Executive Committee will determine what constitutes adequate CSP services.
- b) For a volunteer seller registering under Model 2, their obligation to collect will commence on the first day of the calendar month after at least 60 days notice that adequate CAS services are available. The Executive Committee will determine what constitutes adequate CAS services.
- c) When notified of their CSP options, a Model 1 seller that fails to register with a CSP and begin collecting as outlined above or fails to register and begin collecting under Model 2 or Model 4 will lose its amnesty granted under Section 402 of the Agreement. A seller has the option of canceling its registration pursuant to the terms of the Agreement.
- d) When notified of their CAS options, a Model 2 seller that fails to complete its registration under Model 2 and begin collecting as outlined above or fails to register and begin collecting under Model 1 or Model 4 will lose its amnesty granted under Section 402 of the Agreement. A seller has the option of canceling its registration pursuant to the terms of the Agreement.
- e) The obligation to collect sales and use taxes for 36 months as provided in Section 402 of the Agreement will begin on the date the collection obligation begins.
- f) States will hold registrations of any volunteer not already registered in that state that registers through the central registration system as a Model 1 and Model 2 seller in suspense and will not take enforcement action for failure to file a return until after the obligation to collect begins.

Motion on Amnesty

1. It is the intent of the Governing Board that for Model 1 and Model 2 sellers, the amnesty period provided by Section 402 A. 2. of the Agreement shall be extended by each member state to include the period of 1 year commencing on the ~~first day of the calendar month after at least 60 days notice~~ date that notice is provided that adequate CSP and CAS services are available.
2. Each member state shall determine how under its laws, rules and practices it can provide or is unable to provide such an extension of amnesty.
3. If a member state cannot implement the intent of the Board, it shall notify the Governing Board in writing of the issues associated with extending the amnesty period, its policy regarding amnesty, and the consequences on sellers. This will be posted on the state's web site and the Streamlined web site.
4. Sellers are hereby notified that if they register and delay their collection obligation, not all states may be able to provide amnesty between the date of the initial registration and the date the obligation to collect begins. It is the intent of

the Governing Board that all member states utilize the authority available to them under their laws to provide amnesty for interstate sales relief to Model 1 and Model 2 sellers during this period.

5. Each member state shall determine how under its laws, rules and practices it can provide such amnesty.
6. If a member state cannot implement the intent of the Board, it shall notify the Governing Board in writing of the issues associated with extending the amnesty period, its policy regarding amnesty, and the consequences on sellers. This will be posted on the state's web site and the Streamlined web site.
7. The Executive Committee is authorized to determine what constitutes adequate CSP and CAS services for the purposes of determining when Model 1 and Model 2 sellers will be obligated to begin collecting sales and use taxes.