

Tennessee		
Statement of the issues	SSUTA section and/or rule reference	State Authority
Report Issue 1: Taxability matrix changes		
Specified digital goods product based exemptions tangible equivalent - change 67-6-329(e)(1) to 67-6-(d)(1); provided without charge with rights of less than permanent use - change 67-6-329(e)(2) to 67-6-329(d)(2); digital advertising preliminary artwork - change 67-6-102(66) to 67-6-102(65)	Various	Various
Report Issue2: Certificate of Compliance change		
Section 320, paragraph F - change 67-6-1802(d) to 67-1-1802(d)	SSUTA Section 320	67-1-1802
Report Issue3: SSUTA conformity - new issues		
The state's recertification letter noted provisions that have not been adopted and that are not included in the law changes effective 7/1/2013.	SSUTA Sections 314 313(2009 amendments), 318 (2009 amendments)	
Report Issue 4: SSUTA conformity		
The Governing Board referred to the Executive Committee the issue of the changes that are needed to be in full compliance with the Agreement and which become effective 7/1/2013	Various	Various

State's written comments	BAC/ public comments	Staff Comment	CRIC decision
The items have been corrected. Revised Taxability Matrix has been posted to the Tennessee Department of Revenue website at - http://tn.gov/revenue/streamlined/2012taxabilitymatrix.pdf .			
The item has been corrected. Revised Certificate of Compliance has been posted to the Tennessee Department of Revenue website at - http://tn.gov/revenue/streamlined/2012certofcompliance.pdf .			
Recertificate letter is posted to the Tennessee Department of Revenue website at - http://tn.gov/revenue/streamlined/2012recertletter.pdf			
The statutes to conform to Sections 302,305 A-C, 308, 310, 311, 313,314C(3), 317A(8), 318A, C, 323 and 330 become effective 7/1/2013. Recertificate letter is posted to the Tennessee Department of Revenue website at - http://tn.gov/revenue/streamlined/2012recertletter.pdf			Note on Report