

**From:** Fred Nicely [<mailto:FNicely@cost.org>]  
**Sent:** Monday, September 30, 2013 4:32 PM  
**To:** Craig Johnson  
**Cc:** BIERBAUM, DEBORAH R ([db1926@att.com](mailto:db1926@att.com))  
**Subject:** FW: First Round of States - Annual Compliance Review  
**Importance:** High

The Business Advisory Council's (BAC) Subcommittee on Compliance appreciates the thorough review by the SSUTA Staff. Incorporating by reference all the SSUTA Staff compliance issues raised in its report, the only additional issue the BAC Compliance Subcommittee wants to raise for this first round of states is with any state that is taxing premade pizzas that are sold in an unheated state as "prepared food." To our knowledge, this issue with premade pizzas appears to be with the states of WA and WI.

Fred Nicely, Tax Counsel  
Council On State Taxation (COST)  
122 C Street, NW, Suite 330  
Washington, DC 20001  
(W) (202) 484-5213; (C) (614) 354-2443

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