

| Tennessee | | | | | | |
|---|-------------------------------------|-----------------|---|----------------------|---------------|----------------|
| Statement of the issues | SSUTA section and/or rule reference | State Authority | State's written comments | BAC/ public comments | Staff Comment | CRIC decision |
| Report Issue 1: Amnesty | | | | | | |
| Section 402, paragraph A3, the cite given was for sellers who were registered in the state prior to the state becoming a member. The provision in A3 of the Agreement relates to sellers who were registered in the centralized registration system (not the state). Should the response still be "No"? | SSUTA Section 402 | 67-6-537(a)(1) | SSUTA Sec. 402 A.3. requires states that become a member state after October 1, 2005, to provide amnesty to sellers that have already registered through the Central Registration System in other member states and will now be registered in the new additional member state. Tennessee became an associate member state on October 1, 2005. Prior to October 1, 2005, registration through the Central Registration System did not exist. This question does not apply to a state that was a full member or an associate member state on October 1, 2005. Tennessee continues to provide amensty as is required of associate member states until 12 months after becoming a full member state pursuant to SSUTA Sec. 402 A.1. Tennessee does have a procedure for a Voluntary Disclosure Agreement. Note: The question in A.3. is poorly drafted and could be misintrepreted. Tennessee has responded No to this question since 2008 when this question was first added to the Certificate of Compliance. | | | |
| Report Issue 2: SSUTA conformity | | | | | | |
| Last year the issue of the changes that are needed to be in full compliance with the Agreement, most of which were to become effective 7/1/2013, was brought before the Governing Board and the state was voted not out of compliance. The effective date for the legislation implementing most of those changes has been extended to 7/1/2015. The 2013 recertification letter lists those issues and also lists issues that are not included in the legislation that is effective 7/1/2015. | Various | Various | See 2013 recertification letter . | | | Note on Report |