

From: Fred Nicely [<mailto:FNicely@cost.org>]
Sent: Monday, October 21, 2013 4:58 PM
To: Craig Johnson; msvosberg@nd.gov
Cc: BIERBAUM, DEBORAH R (db1926@att.com)
Subject: FW: Second Round of States - Annual Compliance Review

Again, for this second round of states, 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 additional issues the BAC Compliance Subcommittee wants to raise are the following:

- Any state that is taxing uncooked premade pizzas as "prepared food;"
- Any state that does not comply with the "prepared food" definition, such as Minnesota with its treatment of ready-to-eat meat and seafood;
- Any state that does not allow a seller to accept the SSUTA Exemption Certificate to comply with a sales/use tax exemption – specifically, there is a concern with whether Georgia will allow a seller to use an SSUTA Exemption Certificate for agriculture products without obtaining a Georgia Agriculture Tax Exemption (GATE) Certificate from the purchaser.

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

COST is on Twitter: [@COST_News](https://twitter.com/COST_News) & Facebook: facebook.com/cost.org