

**2016 Streamlined Sales Tax Governing Board
Annual Compliance Report**

Arkansas						
Statement of the issues	SSUTA section and/or rule reference	State authority	State's written comments	BAC/ public comments	Staff Comment	CRIC decision
No Issues						

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Georgia						
Statement of the issues	SSUTA section and/or rule reference	State authority	State's written comments	BAC/ public comments	Staff Comment	CRIC decision
Issue 1: Local Tax Bases						
The state was declared out of compliance in 2012 because the Educational LOST generally applies to energy used in manufacturing, but the Transportation SPLOST does not and the other local taxes will be phased out over a 4-year period.	SSUTA Section 302, 308	Various				
Issue 2: Administration of exemptions						
The state was declared out of compliance in 2013 because effective March 5, 2013, sellers are required to exercise good faith when accepting exemption documents from purchasers.	SSUTA Section 317	48-8-38				
Issue 3: Acceptance of the SER						
The state was declared out of compliance in 2013 because the state does not accept the SER from all sellers .	SSUTA Section 318	48-8-39				

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Indiana						
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Issue 1: Acceptance of the SER						
The state was declared out of compliance in 2011 because the state cannot accept the SER from Model 4 sellers and in 2013 from non-registered sellers. The Department's Information Technology Dept. has deployed a plan and resource allocation to complete a system upgrade by first quarter 2017 to allow all sellers to use the SER.	SSUTA Section 318					

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Iowa						
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No issues						

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Kansas						
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No Issues						

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Kentucky						
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No Issues						

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Michigan						
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No issues						

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Minnesota

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No Issues						

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Nebraska						
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Issue 1: Prepared Food						
Item PD260- Nebraska does not tax food that would be "prepared food" except that it requires additional cooking. That position was previously not in writing. Beginning October 1, 2016, Neb. Rev. Stat. §77-2704.24(2)(e)(ii)(F) becomes operative and codifies the exemption for "Food that ordinarily requires additional cooking to finish the product to its desired final condition."	SSUTA Library of Definitions					
Issue 2: Health Care Definitions						
Item 327030 - The following comment was added: "Nebraska agrees with the product classifications in Appendix M except for four items. Gastric Bands, Implanted Expander - Tissue & Breast, Intra-gastric Balloons, and Wheelchair Cushions - Brace/Support are "Not Defined"." Appendix M of the rules defines the first three items to be prosthetic devices and the last to be durable medical equipment.	SSUTA Library of Definitions					

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Nevada						
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No issues						

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New Jersey

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No Issues						

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North Carolina

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No Issues						

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North Dakota						
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No Issues						

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Ohio						
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No issues						

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Oklahoma						
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No issues						

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Rhode Island						
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No issues						

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South Dakota						
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No Issues						

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Tennessee						
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No issues						
Tennessee is an associate member						

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Utah						
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No issues						

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Vermont						
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No issues						

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Washington						
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No issues						

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West Virginia						
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No issues						

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Wisconsin						
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No Issues						

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Wyoming						
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