

## Annual State Compliance Reviews Summary

Below is the listing of states where no issues were found:

Arkansas	Kentucky	Nevada	Oklahoma	Washington
Indiana	Michigan	New Jersey	Rhode Island	West Virginia
Iowa	Minnesota	North Carolina	South Dakota	Wisconsin
Kansas	Nebraska	North Dakota	Utah	Woming

Statement of the issues	SSUTA section and/or rule reference	State authority	State's written comments	BAC/ public comments	Staff Comment	CRIC decision
<b>Georgia</b>						
<b>Issue 1: Administration of exemptions</b>						
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				
<b>Issue 2: Acceptance of the SER</b>						
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				
<b>Issue 3: Caps and Thresholds</b>						
Legislation passed in 2017 put a cap of \$35,000 on tax on boat repairs.	SSUTA Section 323	48-8-3.4				
<b>Issue 4: Local Sales Tax Base</b>						
Legislation passed in 2017 extended the exemption for food to an equalized homestead option sales tax passed in the future by referendum. Food is not exempted from other local sales taxes.	SSUTA Section 302	48-8-3(57)				
<b>Ohio</b>						
<b>Issue 1: Sales tax holiday</b>						
Notice for a sales tax holiday beginning on August 4 was not given until June 13.	SSUTA section 322	SB 9/HB 49 uncodified				
<b>Tennessee</b>						
<b>No issues</b>						
Tennessee is an associate member. Conforming legislation effective date delayed until 7/1/19.						
<b>Vermont</b>						
<b>Issue 1: Disclosed Practices</b>						
Disclosed Practice 6 has not been completed.						