

**A motion by Oklahoma for an Interpretive Rule relating to Issues Resolution:**

**Rule 1001. Rules and Procedures for ~~Appeals~~ Issue Resolution.**

**A. Petition for ~~Reconsideration~~ Issue Resolution**

1. **Request for ~~Reconsideration~~ Issue Resolution.** Any party dissatisfied with a ~~decision of the Governing Board~~ an action of the Streamlined Sales Tax Governing Board, Inc. may file ~~an appeal with the Governing Board to request reconsideration of the decision~~ a petition requesting the initiation of the issue resolution process provided for in this rule.

2. **Contents of the petition.** A petition shall set forth in reasonable detail the basis for the request being made, containing all facts, evidence and legal discussion necessary to allow for a disposition of the matter; a statement as to whether the petition relates to any matter pending in any state or local administrative or judicial process; a statement as to whether a hearing is requested; and an affidavit or affirmation that the facts contained therein are true and correct.

3. **Timing of the petition.** Unless otherwise stated in these rules, a petition ~~for reconsideration~~ requesting the initiation of the issue resolution process shall be filed within sixty (60) days after the ~~decision is issued~~ action complained of is taken.

4. **Fee.** There shall be no fee or charge for the initial filing of any petition, although the Governing Board retains the discretion to allocate the costs incurred by the Governing Board and the Issues Resolution Committee in determining the petition to the petitioner in whole or in part, and/or to other persons who have participated in the issue resolution process.

**5. Default Procedure - Exclusions from process.** The process provided for in this rule shall be unavailable for any matter which has been or may be decided by the Governing Board pursuant to Rule 902, 903.1, 904 or any matter which has been or may be decided pursuant to a specific process set out in an interpretive Rule of this Agreement or which has been decided by a vote of the Governing Board. The only appeal from those decisions shall be by a motion to reconsider the determination of the Governing Board.

**B. Publication of the Petition.** On receipt of the petition, the Executive Director shall publish the petition on the website, and provide a copy of the petition to and solicit comment from the following parties:

- (a) the authorized representative of each Member State;
- (b) the ~~Chair of the~~ State and Local Advisory Council;
- (c) the ~~Chair of the~~ business advisory council; and
- (d) the general public as provided in Rule 806.1.

**C. No Hearing Requested.** If the petitioner has not requested a hearing, the Issues Resolution Committee shall meet to consider the petition and any comment received, and shall issue a recommendation to the Governing Board, no sooner than ~~60~~ 30 days, and no

later than ~~120~~ 60 days, after solicitation of comment. The recommendation shall be in writing and shall provide the Issues Resolution Committee's rationale for the recommendation.

**E. Hearing Requested.** If the petitioner has requested a hearing, the Issues Resolution Committee shall, no sooner than ~~60~~ 30 days, and no later than ~~120~~ 60 days, after solicitation of comment, schedule a hearing on the petition and ~~mail~~ provide notice of the hearing to

- (a) the petitioner;
- (b) any other person who has submitted a comment on the petition;
- (c) the authorized representative of each Member State;
- (d) the Chair of the State and Local Advisory Council;
- (e) the Chair of the business advisory council; and
- (f) the general public as provided in Rule 806.1.

The hearing shall take place at the office of the Governing Board, or another location designated by the Issues Resolution Committee. At the hearing, the Issues Resolution Committee will designate the amount of time the petitioner will be allotted to speak, with a minimum of fifteen minutes to be allotted. Other persons whose written requests to speak at the hearing have been received by the Issues Resolution Committee prior to the day of the hearing will be allotted time to speak at the discretion of the Issues Resolution Committee. Within ~~60~~ 30 days of the hearing, the Issues Resolution Committee shall meet to consider the petition and any comment received and shall issue a recommendation to the Governing Board. The recommendation shall be in writing and shall provide the Issues Resolution Committee's rationale for the recommendation.

**F. Governing Board Action.** ~~Within 60 days of receipt of a recommendation from the Issues Resolution Committee, the Governing Board shall meet to consider the recommendation and issue a decision.~~ Actions recommended by the Issues Resolution Committee shall be placed on the agenda of the Governing Board for the next regular or special meeting at which there is sufficient time for the required notice to be given. The decision Decisions of the Governing Board on Actions recommended by the Issues Resolutions Committee shall be in writing and shall provide the Governing Board's rationale for the decision. The decision shall be sent to the petitioner and a copy of the decision shall be posted on the website.

**G. Expedited Appeal.** The time limitations in this rule may be shortened if the petitioner asks for expedited consideration in its request. In that case, the notice to interested parties shall request written comment within 10 days. The Issues Resolution Committee may meet any time after that 10-day period has expired.