

Official version of Streamlined Sales Tax Documents.

- (1) The official version of the Streamlined Sales and Use Tax Agreement (SSUTA) shall contain all Articles, Definitions, and Appendices of the SSUTA adopted by the Governing Board.
- (2) The Executive Director shall maintain the official version of the SSUTA, bylaws, and rules in an electronic database that shall be used in drafting amendments and made available to the public as provided by Section 806 of the SSUTA and Article Six, Section 1.5 of the Bylaws. The official version shall be the most current version of the SSUTA, bylaws, and rules and shall contain a footnote for each amendment made. A footnote shall contain the date when the Governing Board adopted the amendment and an identifier that directs the reader to the specific Governing Board action which added or deleted language.
- (3) The Executive Director, in maintaining the official version of the SSUTA documents, shall not alter the sense, meaning, or effect of any act of the Governing Board, but may:
 - (a) Renumber sections and parts of sections of the SSUTA;
 - (b) Change the wording of headnotes;
 - (c) Divide or rearrange sections and parts of sections;
 - (d) Change reference numbers to agree with renumbered articles or sections, or make corrections in reference numbers when sections referred to are repealed or amended and the correction can be made without change in the agreement;
 - (e) Substitute the proper section or chapter numbers for the terms "this agreement," "the preceding section," and the like;
 - (f) Change capitalization, spelling, and punctuation for the purpose of uniformity and consistency; and
 - (g) Correct manifest clerical or typographical errors.
- (4) If any section or part of a section of the SSUTA, bylaws, or rules, is amended by more than one (1) act at the same meeting of the Governing Board, the Executive Director may incorporate in the agreement the section as amended or altered by the several acts, if each of the amendments, changes, or alterations can be given effect and incorporated in the section in a manner which will make the section intelligible.
 - (a) If a conflict appears between any section amended in a motion to revise and amend the SSUTA and the same section in any other amendment adopted at the same meeting of the Governing Board, the Executive Director shall notify the President of the conflict. If the President determines that a conflict needing resolution exists due to actions of the Governing Board, the Executive Committee of the Governing Board shall recommend a resolution.
 - (b) The Executive Committee's recommendation will be presented as an amendment to the Agreement for approval by the full Governing Board. Until such time that the conflict is resolved, the language in the section prior to the passage of conflicting amendments shall continue to be effective.
- (5) The Governing Board may furnish to each full and associate member state, without cost, on request of the chief executive of its taxation or revenue agency, a number of copies of the SSUTA that the Governing Board deems sufficient to enable the state to carry out duties imposed on it by the Agreement and its own law.

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Certified Versions of the Streamlined Sales and Use Tax Agreement.

- (1) In response to a written request from a publisher, the Governing Board may designate a version of the SSUTA, bylaws, or rules, as a certified version if:
 - (a) The version meets the requirements of Section (2) of this rule; and
 - (b) The publisher of the version enters into a written agreement with the Governing Board.
- (2) Certified versions of the SSUTA shall contain:
 - (a) The SSUTA updated for amendments, along with any annotations, historical notes, and other information that the Governing Board deems appropriate to include;
 - (b) The Index and List of Definitions, and;
 - (c) The complete library of interpretations.
- (3) A certified version of the SSUTA may be in a printed or electronic format and shall be updated in a manner and frequency acceptable to the Governing Board to provide prompt notice to its users of the texts of newly-created and newly-amended articles and sections, the repeals of existing articles and sections, and any technical corrections, renumberings, or notes issued by the Governing Board. If a publisher produces more than one (1) version of the Agreement, a separate certification may be required for each version.
- (4) Each new complete certified version of the Agreement and each new volume, unit, supplement, supplemental pocket part, or electronic release of a certified version shall include a certificate issued by the executive director of the Governing Board attesting that the particular material being certified has been prepared in a manner acceptable to the Governing Board so as to ensure the identity of its text with the official version of the SSUTA.