The Streamlined Sales Tax Governing Board has adopted an amendment to the Agreement (the amendment must be voted on a second time before it can go into effect) that makes changes to the Simplified Electronic Return (SER). This amendment provides that the SER will have two parts. Part 1 of the SER contains the information that states need to properly allocate sales tax revenues. The previously approved SER will become Part 1. The Governing Board approved adding 2 new fields to Part 1. These fields will allow for the addition of a state specific ID # and accommodate states that have a different sales tax rate for food or drugs. The changes have been implemented in the SER schema.

Once the amendment goes into effect, Part 2 of the SER will contain information on exempt sales, however the identifying data fields have yet to be adopted. The fields that have been identified for inclusion in Part 2 are:

- Agriculture Exemption Amount
- Direct Pay Exemption Amount
- Government Organization Exemption Amount
- Manufacturing Exemption Amount
- Resale Exemption Amount
- Other Exemption Amount

It is requested that the Governing Board approve for adoption.