

MI Michigan currently levies the maximum sales/use tax permitted under the Michigan Constitution (6%). see Const 1963, Art 9, Sec 8. The rate could be reduced by the Michigan legislature, but failure to implement a rate reduction would not result in a seller's liability for which relief would be pertinent. The rate cannot be increased except by amendment of Michigan's Constitution, which would take a minimum of 105 days whether initiated by legislative proposal or by electors' petition; a Constitutional amendment is not effective until 45 days after the election at which it is approved by voters. see Const 1963, Art 12, Sec 1, 2. Accordingly, a rate change for which relief from liability could be pertinent will always take effect in more than 30 days.

NC Session Law 2009-575 provided that "...a retailer is not liable for an overcollection or undercollection of sales tax if the retailer has made a good faith effort to comply with the law and collect the proper amount of tax and has, due to the change under Section 27A.2 of Senate Bill 202, 2009 Regular Session, in the rate of tax imposed under G.S. 105-164.4(a), overcollected or undercollected the amount of sales tax that is due...." A 30 days savings relief was provided by the legislature for the 1% State tax increase that was enacted August 7, 2009 with an effective date of September 1, 2009. The additional ¼% State general sales and use tax, which was scheduled to be repealed for sales made on or after July 1, 2007, was extended for one month pending resolution of the 2007 Appropriations Act. The legislation provided that, for the month of July 2007, a retailer who made a good faith effort to comply with the law and collect the proper amount of tax would not be held liable for an over-collection or under-collection of sales tax as a result of the extension of the ¼% State tax. Additional legislation was enacted that permanently extended the ¼% tax; additional legislation also contained the "hold-harmless" provision for retailers for the month of August 2007.

OK Oklahoma has no specific provision in its statute for relief in the case of a rate change as provided under Section 304. However, the Oklahoma Constitution (Art. 5, §33) provides that no revenue raising measure (which would include a sales/use tax rate increase) shall pass except by a passage of 3/4 majority of the Legislature and shall not be effective until 90 days after approval by the Legislature and acted on by the Governor. Therefore, a rate change cannot take place without opportunity for 30 day notice.

RI Other: please explain R.I. has adopted the entire SSUTA as amended under RIGL 44-18.1-1
VT It has been standard practice in Vermont to provide a minimum of 30 days notice in the event of any rate change, which predates our membership in the SSTA. However, it is not codified in statute or rule.

WY Wyoming's State tax rate is established in statute and requires legislative action to change that rate. Because of the legislature's assertion that we are to be part of the Streamlined Sales Tax Project any tax rate change adopted by the legislature would have to comply with section 304 and allow at least 30 days notice prior to the change. As the rate change must begin at the beginning of a calendar quarter there is no instance where there would not be more than thirty days notice prior to the change.

TN Based on the 2010 compliance review CRIC recommended the Governing Board find Tennessee out of compliance for this issue. Below is the response Tennessee provided during the compliance review. There have been no state tax rate changes to increase the state tax rate in Tennessee since Tennessee became a member of the governing board. June 11, 2007, the Tennessee General Assembly approved a state sales and use tax rate change decreasing the state tax rate on food and food ingredients with an effective date for the state tax rate change of January 1, 2008. Public Chapter 600 (2007). Generally, the state legislature adopts a sales and use tax rate increase or decrease to become effective on the first day of a month with at least 30 days notice. July 4, 2002, prior to Streamlined and during a special session, the Tennessee General Assembly adopted a state sales and use tax rate increase with an effective date of July 15, 2002. The commissioner of revenue did provide some administrative relief for retailers by instructing the Audit Division to not include July 2002 or August 2002 in sample period for audits of a taxpayer's books and records.