

## **Section 304: Notice for State Tax Changes**

### Relief from Liability

A member state is in compliance with the requirements of Section 304 of the SSUTA if any of the following apply to that member state:

- (1) The member state's statutes require and the member state provides at least 30 days notice between the enactment and effective date of a state tax rate change;
- (2) The member state's statutes provide that if at least 30 days notice between the enactment date and effective date of a state tax rate change are not provided, the member state will provide liability relief for the seller for the change in the state tax rate for the first 30 days after the state tax rate change is enacted;
- (3) The member state's rules provide that if at least 30 days notice between the enactment date and effective date of a state tax rate change are not provided, the member state will provide liability relief for the change in the state tax rate for the first 30 days after the state tax rate change is enacted; or
- (4) The member state has a written policy which provides that if at least 30 days notice between the enactment date and effective date of a state tax rate change are not provided, the member state will provide liability relief for the change in the state tax rate for the first 30 days after the state tax rate change is enacted.
- (5) The member state's constitution must be changed before a state tax rate change can be enacted if this change would require at least 30 days notice.

A member state that does not provide one of the options described above, is not in compliance with Section 304 of the SSUTA.