

Section 304: Notice for State Tax Changes

Relief from Liability

A member state is in compliance with the requirements of Section 304 C 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~~ shall 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~~ shall 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; 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~~ shall 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.
- (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 C of the SSUTA.