

**Streamlined Sales Tax Governing Board, Inc.**  
**State and Local Advisory Council**

**SLAC REQUEST & ASSIGNMENT FORM**

1. **Name(s) of Requestor(s):** Scott Peterson - Avalara
2. **Contact Person: Name** \_\_\_\_\_  
**Address** \_\_\_\_\_  
**Telephone** \_\_\_\_\_  
**Email** scott.peterson@avalara.com

3. **Agreement Section(s), Rules, or Tax Administration Practice(s) involved (if any):**

Develop a new tax administration disclosed practice.

4. **Question, Issue, or Topic for discussion:**

What is the earliest date a seller may register to collect sales and use tax for your state without it adversely affecting a VDA the seller has or is about to submit to your state?

5. **Statement of Background Facts:**

Some unregistered sellers who identify a collection and reporting requirement in a state or group of states and have submitted a VDA in one or more states want to start collecting sooner rather than later. These sellers want to register to collect and remit the tax as quickly as possible so their potential liability does not continue to grow. The seller may register using the SSTRS but may also register individually.

6. **Proposed Resolution/Outcome/Solution:**

Develop a new tax administration disclosed practice and best practice indicating what the earliest date a seller may register to collect tax in your state, without it adversely affecting a VDA they may be working on with one or more of those states.

7. **Date Submitted by:** April 22, 2016
8. **Approved by:** \_\_\_\_\_  
**Date:** \_\_\_\_\_

**9. Approved with Modifications:**

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**10. Denied by:** \_\_\_\_\_

**Date:** \_\_\_\_\_

Submit to: Executive Director  
Streamlined Sales Tax Governing Board  
100 Majestic Dr., Suite 400  
Westby, WI 54667  
(email to: [Craig.Johnson@SSTGB.org](mailto:Craig.Johnson@SSTGB.org))

**Instructions**

The scope of work for the State and Local Advisory Council (SLAC) is to advise the Governing Board on matters pertaining to the administration of the Streamlined Sales and Use Tax Agreement (Agreement). Matters relating to noncompliance of members with the Agreement, interpretive rules clarifying Agreement language, and revisions or additions to the Agreement are all within the scope of a SLAC work assignment. This form, as submitted by a requestor, is a public document and shall be published on the Streamlined Governing Board’s website.

Any state and person making a request for a SLAC work assignment must do so by completing the **SLAC REQUEST & ASSIGNMENT FORM** and submitting it to the Executive Director of the Streamlined Sales Tax Governing Board. The Governing Board will take up the request at its next scheduled meeting or as applicable the SLAC Chair will take up at the next SLAC Steering Committee meeting and will provide its decision on the request at such meeting. The Governing Board or as applicable the SLAC may determine it will not approve the request. If the request is approved, it will be assigned to a SLAC workgroup. The Governing Board may also modify the request and approve the request in the modified format.

The Governing Board is not required to use this form to refer matters to SLAC. If the Governing Board refers an item to SLAC without use of this form, the Governing Board should provide written guidance to the SLAC Chair as to the expectations regarding the assigned task.

**(Note:** States or other persons requesting an interpretive opinion of existing Agreement provisions or definitions should not use this form, but should instead complete and submit the **INTERPRETATION/DEFINITION REQUEST** form.)

### **Specific Line Instructions**

**Lines 1 & 2.** Provide the name(s) and contact information of the state or parties submitting the Request.

**Line 3.** Identify the section(s) of the Streamlined Sales and Use Tax Agreement, the Streamlined Rules, or Tax Administration Practices, if any, which are affected or involved with the issue.

**Line 4.** Identify the question, issue, or topic you believe requires a study or resolution by SLAC.

**Line 5.** Provide a detailed description of the issue and supporting facts. Please be as descriptive as possible and provide examples of actual transactions.

**Line 6.** Provide a description of the anticipated outcome from the workgroup. For example: Development of an interpretive rule pertaining to Section XXX of the Agreement.

**Line 9.** If the Governing Board determines the request will be addressed by SLAC but in a modified format, the modifications to the request will be explained here.