

**State and Local Advisory Council
Member Meeting
September 15, 2015
Louisville, KY**

Welcome and Roll Call

Tim Jennrich (WA), SLAC Chair, opened the meeting. Twenty five states were present in person or by teleconference. Also in attendance were representatives from the Government Finance Officers Association and the U.S. Conference of Mayors.

Workgroup Updates

Sanctions & Compliance

Gina Dougherty (AR) presented the latest documents:

- SSUTA Secs. 803, 805, 805.1 & 809
- Gov Brd Rules 803, 805.1, 809, 904.1 & 905

Some minor revisions were requested by MI, ND & IN. These revisions were worked on during the break & the final documents were prepared for the Business Meeting being held that afternoon.

Liability Relief – Disclosed Practices

Tim reviewed the latest revisions to the following documents:

- SSUTA Appendix E – Tax Administration Practices
- Certificate of Compliance
- Taxability Matrix

Pat Calore (MI) raised the same concern she has raised before that the practice should include the same words in the agreement – “to the extent possible” – regarding liability relief granted by states. This has been rejected by the CSPs & by the group. The discussion continued that the practice is for states to declare what extent of liability relief a state does provide. No changes were made to the practices presented.

Sales Price – Indiana Request for Sales Price Definition Amendment

Larry Molnar (IN) reviewed the latest draft of the proposed Sales Price amendment. The latest draft provides more flexibility for states that run into issues regarding how federal taxes are treated for state sales tax application. Larry will present the latest draft at the business meeting this afternoon.

Post Transactions Survey

Alison Jares (SD) reported that the workgroup had a conference call and the document being presented reflects edits from the August meeting in Omaha as well as edits from the latest conference call. Work is still needed to be done on the examples & questions but progress is being made. If possible, the survey will be sent out by the end of the calendar year.

Discussion began on section #5 of the document as that is where the group left off from the August meeting. Several suggestions were made for revision & clarification of language for each portion of #5. All suggestions were noted for the workgroup to review.

Discussion continued for the time allotted. Updates to be made include reviewing for similar language to be used, i.e. customer rather than purchaser, seller rather than retailer, etc.

Questions were asked if the survey was regarding procedures for a seller to get a refund/credit or a customer to get a refund/credit or both as this can be different answers.