



State and Local Advisory Council Request and Assignment Form

100 Majestic Drive, Suite 400 ♦ Westby, WI 54667

Provide the name(s) and contact information of the state or parties submitting the Request.

Date: 7/17/2017

Name of State or Person(s) submitting request: Nebraska

Contact Person: Ellen Thompson

Address: P.O. Box 94818, Lincoln, NE 68509

Phone: 402-471-5679 **Email:** Ellen.Thompson@Nebraska.gov

1. Agreement Section(s), Rules or Tax Administration Practice(s) involved (if any). (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.)

Section 335 – Tax Administration Practices; Section 902 – Interpretations of Agreement; Appendices L & M; possibly Part II – listings contained in Product Definitions.

2. Question, Issue, or Topic for discussion. (Identify the question, issue, or topic you believe requires a study or resolution by SLAC.)

Methodology for reviewing, determining, and disclosing whether individual products are classified within any of the defined terms in the SSUTA.

3. Statement of Background Facts. (Provide a detailed description of the issue and supporting facts. Please be as descriptive as possible and provide examples of actual transactions.)

The SSUTA provides definitions of certain product categories – such as clothing, food, and durable medical equipment. Questions from the public or states as to whether individual products are within the defined product categories are currently addressed by the Compliance Review and Interpretations Committee (CRIC). CRIC Interpretations require approval by three-fourths of the Governing Board in order to be adopted as part of the SSUTA. Interpretations on individual products become requirements within the SSUTA regardless of whether a member state has a different position on the product that was established either administratively, legislatively, or judicially. States with established positions that differ from an adopted Interpretations are currently forced to change positions, seek legislation, seek an amendment to the SSUTA to allow for a “toggle” within the defined term, or face the possibility of being found out-of-compliance with the SSUTA. The state faces not only administrative costs associated with these remedies but also possible revenue costs if forced to change its established position. It should be noted that the legislative proposals before Congress do not contain requirements for uniform product definitions.

4. Proposed Resolution/Outcome/Solution. (Provide a description of the anticipated outcome from the workgroup. For example: Development of an interpretive rule pertaining to Section XXX of the Agreement.)

Develop a procedure within Streamlined to provide Interpretations on individual products which are disclosed in the Tax Administrative Practices section of the Taxability Matrix.

Submit completed form to:

Craig Johnson, Executive Director
Streamlined Sales Tax Governing Board
100 Majestic Dr., Suite 400
Westby, WI 54667

Email: Craig.Johnson@SSTGB.org

Phone: 608-634-6160

www.streamlinedsalestax.org

For SST Governing Board Use

Approved by: [Click here to enter name.](#) **Date:** [Click here to select a date.](#)

Approved with Modifications (If the Governing Board determines the request will be addressed by SLAC but in a modified format, explain the modifications to the request here):

[Click here to enter text.](#)

Denied by: [Click here to enter name.](#) **Date:** [Click here to select a date.](#)

Form F0021 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 the request at the next SLAC Steering Committee meeting. Any decision by the SLAC Steering Committee shall be reported to the Governing Board at its next meeting. In the interim, a request approved by the SLAC Steering Committee can be assigned to a SLAC workgroup. The Governing Board may approve, deny or modify the request at any time.

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.)