

## AM07008

### **An amendment by Utah to Section 304 relating to notice of state tax rate changes:**

#### Section 304: NOTICE FOR STATE TAX CHANGES

A. Each member state shall lessen the difficulties faced by sellers when there is a change in a state sales or use tax rate or base by making a reasonable effort to do all of the following:

1. Provide sellers with as much advance notice as practicable of a rate change.
2. Limit the effective date of a rate change to the first day of a calendar quarter.
3. Notify sellers of legislative changes in the tax base and amendments to sales and use tax rules and regulations.

B. Failure of a state to provide for at least 30 days notice ~~seller to receive notice or failure of a member state to provide notice or limit the effective date of a rate change~~ shall ~~not~~ relieve the seller of liability for collecting tax at the incorrect rate during the first 30 days after the rate change becomes effective. ~~its obligation to collect sales or use taxes for that member state.~~