A motion by Oklahoma to amend the SSUTA by adopting a new section relating to "~~best~~ common practices" and requiring states to complete a "~~best~~ common practices matrix":

Section 335: ~~BEST~~COMMON PRACTICES

    A. For purposes of this section, "~~best~~ common practices" shall mean those practices as adopted by the governing board as ~~the best~~ common practices in administration of the sales and use taxes in the member states regarding certain identified products, procedures, services, ~~procedures,~~ or transactions.

    B. A majority vote of the entire governing board is required to approve a motion to adopt a ~~best~~ common practices standard. The governing board shall provide public notice and opportunity for comment prior to voting on a motion to adopt a ~~best~~ common practice.

    C. ~~Best~~ Common practices adopted by the governing board shall be maintained in an Appendix to the Agreement.

    D. Conformance by ~~the~~ member states to ~~best~~ common practices adopted by the governing board shall be voluntary and no state shall be found not in compliance with the Agreement because the effect of the state's laws, rules, regulations, and policies do not conform to each of the ~~best~~ common practices adopted by the governing board. However, all member states are encouraged to conform to the ~~best~~ common practices as much as possible.

    E. Notwithstanding paragraph D. of this section, all member states shall be required to complete the matrix ~~described to the best of its ability~~ and provide liability relief as provided in Section 335.1 of the Agreement. A member state shall not be found out of compliance if it completes the matrix to the best of ~~the~~ its ability.

Section 335.1: ~~BEST~~COMMON PRACTICES MATRIX

    A. To inform the general public of its practices regarding certain products, services, procedures, or transactions, each member state shall complete the ~~best~~ common practices matrix as adopted by the governing board. ~~The~~ Each member state's entries in the matrix shall be provided and maintained ~~in a database that is~~ in a downloadable format approved by the governing board.

    B. ~~In completing the best practices matrix, each~~ Each state shall affirm in its completed common practices matrix whether the state conforms to each provision of ~~the~~ a ~~best~~ common practices standard. If a state does not conform to one or more of the provisions of the ~~best~~ common practice standard, the state will ~~enumerate~~ explain the differences between its practice and the ~~best~~ common practice as adopted by the governing board.

    C. Each member state shall annually complete the ~~best~~ common practices matrix and post the completed matrix on ~~that state's~~ its web site by August 1 of each year. A member state shall make a reasonable effort to provide notice of changes in its ~~best~~ common practices listed in the matrix ~~as soon as reasonably practicable~~ at least thirty (30) days prior to the effective date of the changes. Further, such

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changes should be effective on the first day of a calendar month. ~~Said~~ Such notice shall be posted on the ~~tax agency~~ member state's website and submitted to the governing board. The governing board shall post notice of the change on its website and shall notify each certified service provider (CSP) of the change. No state shall be found not in compliance with the Agreement for failure to provide the notice as described herein.

D. A member state shall relieve sellers and CSPs from liability to the member state and its local jurisdictions for having charged and collected the incorrect amount of sales or use tax resulting from the seller or CSP relying on erroneous ~~data~~ information provided by the member state in the ~~best~~ common practices matrix.

E. To the fullest extent possible, a member state shall relieve sellers and CSPs from liability to the member state and its local jurisdictions until the first day of the calendar month that is at least 30 days after notice of a change to a member state's ~~the best~~ common practices matrix is submitted to the governing board.