

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

Section 335: BEST PRACTICES

- A. For purposes of this section, “best practices” shall mean those practices as adopted by the governing board as the best practices in administration of the sales and use taxes in the member states regarding certain identified products, procedures, services, or transactions.
- B. A majority vote of the entire governing board is required to approve a motion to adopt a best practices standard. The governing board shall provide public notice and opportunity for comment prior to voting on a motion to adopt a best practice.
- C. Best practices adopted by the governing board shall be maintained in an Appendix to the Agreement.
- D. Conformance by member states to best 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 follow each of the best practices adopted by the governing board. However, all member states are encouraged to follow the best-practices as much as possible.
- D.E. States must complete the best practices matrix by the first day of the calendar month that is at least 30 days after the date the governing board approves a best practice and submit it to the Executive Director for posting on the governing board’s website. For subsequent best practices that are approved by the governing board, the states must update their best practice matrix by the first day of the calendar month that is at least 30 days after the date the governing board approves a new best practice and submit it to the Executive Director for posting on the governing board’s website.