

A motion by Oklahoma to amend the SSUTA by requiring states to complete this “best practices matrix”:

STATE NAME: _____

**Streamlined Sales Tax Governing Board
Section 335.1 Best Practices Matrix**

Effective Date:

Completed by:

E-mail address:

Phone number:

Date Submitted:

A “best practice” has been approved by the Streamlined Sales Tax Governing Board (SSTGB) for each of the products, services, procedures or transactions identified in the chart below pursuant to Sections 335 and 335.1 of the Streamlined Sales and Use Tax Agreement (SSUTA), as amended through May 24, 2012.

Place an “X” in the appropriate column to indicate whether your state does or does not follow each “best practice” identified in this matrix.

For each “best practice” identified in this matrix and further described in Appendix ___ of the SSUTA which your state follows, place an “X” in the “Yes” column and enter the statute or rule that applies to your state’s treatment of this “best practice” in the Reference column.

For each “best practice” identified in this matrix and further described in Appendix ___ of the SSUTA that your state does not follow, place an “X” in the “No” column and describe in the “Comments” column how your state’s treatment of that “best practice” differs from the best practice adopted by the SSTGB and described in Appendix ___. In the Reference column, enter the statute or rule that applies to your state’s treatment of this “best practice.”

Sellers and certified service providers are relieved from tax 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 certified service provider relying on erroneous data provided by the member state in the best practices matrix.

Best Practice (BP) from Appendix ____	Does your state follow this “best practice”?		If No, Describe the Difference Between Recommended “Best Practice” and Your State’s Treatment	Reference
	Yes	No		
Best Practice Number 1 – Deal of the Day Vouchers				
Vouchers 1.1				
Vouchers 1.2				

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Vouchers 1.3				
Vouchers 1.4 – A				
Vouchers 1.4 – B				
Vouchers 1.4 – C				
Vouchers 1.4 – D				
Vouchers 1.4 – E				
Vouchers 1.4 – F				
Vouchers 1.5				
Best Practice Number 2 – (enter description)				