

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

**STATE NAME:** \_\_\_\_\_

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

**Effective Date:**

**Completed by:**

**E-mail address:**

**Phone number:**

**Date Submitted:**

A “best common practice” has been approved by the Streamlined Sales Tax Governing Board (SSTGB) for each of the products, procedures, services, ~~procedures~~ or transactions identified in the chart below pursuant to Section 335 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 common practice” identified in this matrix.

For each “best common 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 common practice” in the Reference column.

For each “best common 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 common practice” differs from the best common 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 common practices matrix.

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Best Common Practice (BCP) from Appendix ____	Brief Description of Common Practice	Does your state follow this “best common practice”?		If No, Describe the Difference Between Recommended “Best-Common Practice” and Your State’s Treatment	Reference
		Yes	No		
<u>Best-Common Practice Number 1 – Deal of the Day Vouchers</u>					
Vouchers 1.1	<u>Discount between value of voucher issued by a third party and amount paid by purchaser that is not reimbursed by third party is not included in the sales price.</u>				
Vouchers 1.2	<u>Discount on a voucher issued by a third party that is fully reimbursed by third party to the seller is included in sales price.</u>				
Vouchers 1.3	<u>Costs and expenses of seller, including reductions in amounts of consideration received from third party, are not deductible from sales price.</u>				
<del>Vouchers 1.4 – A</del>					
<del>Vouchers 1.4 – B</del>					
<del>Vouchers 1.4 – C</del>					
<del>Vouchers 1.4 – D</del>					
<del>Vouchers 1.4 – E</del>					
<del>Vouchers 1.4 – F</del>					

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Vouchers 1.5					
Best Common Practice Number 2 – (enter description)					

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