

A motion by Oklahoma to amend Section 328 of the SSUTA relating to the taxability matrix and relief of liability:

Section 328: TAXABILITY MATRIX

A. To ensure uniform application of terms defined in the Library of Definitions each member state shall complete a taxability matrix adopted by the governing board. The 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. A member state shall provide notice of changes in the taxability of the products or services listed in the taxability matrix as ~~required by the governing board~~ soon as reasonably practicable. Said notice shall be posted on the tax agency's website responsible for administering the tax 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.

B. 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 provided by the member state in the taxability matrix. To the fullest extent possible, such relief should be until the first day of the calendar month that is at least 30 days after notice of a change was submitted to the governing board.

C. If a state levies sales and use tax on a specified digital product and provides an exemption for an item within the definition of such specified digital product pursuant to Section 332 10 (H) of this Agreement, such exemption must be noted in the taxability matrix.

D. Each state that provides for a sales tax holiday pursuant to Section 322 of this Agreement shall, in a format approved by the Governing Board, give notice in the taxability matrix of the products for which a tax exemption is provided.