

A motion by Arkansas to amend the Oklahoma motion to amend the SSUTA by adopting a new section (Section 335) relating to “best practices” and requiring states to complete a “best practices matrix”

Section 335: **BEST DISCLOSURE OF PRACTICES**

- A. For purposes of this section, “~~best-disclosure of~~ practices” shall mean those practices ~~as adopted~~identified 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~~ which should be disclosed to inform the general public of their treatment.
- B. A majority vote of the entire governing board is required to approve a motion to ~~adopt~~add a ~~best~~ practice and its related description(s) to the disclosure matrix. s standard. The governing board shall provide public notice and opportunity for comment prior to voting on a motion to ~~adopt~~add a ~~best~~ practice and its related description(s) to the disclosure matrix.
- ~~B.C.~~ Motions to add a practice and its related description(s) to the disclosure matrix may be brought before the governing board by any member state.
- ~~C.D.~~ Best pPractices ~~adopted-identified~~ by the governing board as those for which treatment disclosure would inform the general public shall be maintained in an Appendix to the Agreement.
- ~~—~~ 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.~~ States must complete the ~~best practices disclosures matrix-matrix~~ by the first day of the calendar month that is at least 30 days after the date the governing board approves a best provides the ~~-matrix~~ containing the description(s) of the practice(s) to be disclosed to the states and must 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.