

State Taxability Matrix

version 2015.0

Publish Date:

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Administrative Definitions		Treatment	Reference	
Reference Number	Sales price: Identify how the options listed below are treated in your state. The following options may be excluded from the definition of sales price only if they are separately stated on the bill to the purchaser.	Included in Sales Price	Excluded From Sales Price	Statute/Rule Cite

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D. Tax Administration Practices on Vouchers from Appendix E		<u>Does Your State Follow this Disclosed Practice</u>		<u>Add Additional Comments if Desired. If You Answered No, Describe the Difference Between the Disclosed Practice as Adopted by the Governing Board and Your State's Treatment</u>	
Reference Number	Disclosed Practice 1 - Voucher	<u>Yes</u>	<u>No</u>	<u>Statute/Rule Cite</u>	<u>Comment</u>
Vouchers 1.1	The member state administers the difference between the value of a voucher allowed by the seller and the amount the purchaser paid for the voucher as a discount that is not included in the sales price (i.e., same treatment as a seller's in-store coupon), provided the seller is not reimbursed by a third party, in money or otherwise, for some or all of that difference.				
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D. Tax Administration Practices on Credits from Appendix E		For each section, place an "X" in the YES column for the Practice your State follows. Place an "X" in the NO column if the practice does not apply in your State.		For sections with only NO responses, describe your State's tax treatment. Additional comments may be added for any response	
Reference Number	Disclosed Practice 2 - Credits	Yes	No	Statute/Rule Cite	Comment
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D. Disclosed Practice on Liability Relief from Appendix E		Does Your State Follow this Disclosed Practice?		Add Additional Comments if Desired. If You Answered No, Describe the Difference Between the Disclosed Practice as Adopted by the Governing Board and Your State's Treatment	
(Note: These tax administration practices address whether a member state provides liability relief although the state is only required to provide relief "to the extent possible," as specified in section 328(C) and (D) of the Agreement.)					
Reference Number	Disclosed Practice 3.1 Liability relief for erroneous information in the tax administration practices section of the taxability matrix	Yes	No	Statute/Rule Cite	Comment
		If you answer "Yes" to 3.1, you do not need to complete 3.1.a, b, and c below.	If you answer "No" to 3.1, please complete 3.1.a, b, c below.		
(This practice has been nominated as a potential best practice)	3.1 The State provides sellers and CSPs with liability relief for tax, interest and penalties if the sellers and CSPs charged and collected the incorrect tax due to erroneous information in the tax administration practices section of the taxability matrix.				
This practice was selected by the Governing Board as a Best Practice on (enter date if applicable):					
	3.1.a Liability Relief for Tax				

	<u>3.1.b Liability Relief for Interest</u>				
	<u>3.1.c Liability Relief for Penalties</u>				
Reference Number	Disclosed Practice 3.2 Extended liability relief for changes to the tax administration practices section of the taxability matrix	Yes If you answer "Yes" to 3.2, you do not need to complete 3.2.a, b, and c below.	No If you answer "No" to 3.2, please complete 3.2.a, b, and c below.	Statute/Rule Cite	Comment
(This practice has been nominated as a potential best practice) (This practice was selected by the Governing Board as a Best Practice on (enter date if applicable).)	<u>3.2 When the State makes a change to its tax administration practice section of the taxability matrix, the State provides sellers and CSPs with liability relief for the tax, interest and penalties for having charged and collected the incorrect tax until the first day of the calendar month that is at least 30 days after notice of the change to the state's tax administration practices section of the taxability matrix is submitted to the governing board, provided the seller or CSP relied on the prior version of the taxability matrix.</u>				
	<u>3.2.a Liability Relief for Tax</u>				
	<u>3.2.b Liability Relief for Interest</u>				
	<u>3.2.c Liability Relief for Penalties</u>				
Reference Number	Disclosed Practice 3.3 Extended liability relief for changes to the library of definitions section of the taxability matrix	Yes If you answer "Yes" to 3.3, you do not need to complete 3.3.a, b, and c below.	No If you answer "No" to 3.3, please complete 3.3.a, b, and c below.	Statute/Rule Cite	Comment
(This practice has been nominated as	<u>3.3. When the State makes a change to the library of definitions section of its taxability matrix, the State</u>				

<p>a potential best practice)</p> <p>This practice was selected by the Governing Board as a Best Practice on (enter date if applicable):</p>	<p>provides sellers and CSPs with liability relief for the tax, interest and penalties for having charged and collected the incorrect tax until the first day of the calendar month that is at least 30 days after notice of the change to the member state's library of definitions section of the taxability matrix is submitted to the governing board, provided the seller or CSP relied on the prior version of the taxability matrix.</p>				
	<p><u>3.3.a Liability Relief for Tax</u></p>				
	<p><u>3.3.b Liability Relief for Interest</u></p>				
	<p><u>3.3.c Liability Relief for Penalties</u></p>				