

**A motion by Kentucky and South Dakota to amend Article X (Issue Resolution Process) of the Streamlined Sales Tax Governing Board’s Rules and Procedures**

**ARTICLE X  
ISSUE RESOLUTION PROCESS**

**Rule 1001 – Rules and Procedures for Appeals**

**A. Petition for ~~Reconsideration~~Resolution**

1. **Request for ~~Reconsideration~~Resolution.** Any party dissatisfied with a decision of the Governing Board may file an appeal with the Governing Board to request reconsideration of the decision. A “decision of the Governing Board” is any formal action by the Governing Board (i.e., a vote) on any issue.
2. **Contents of the petition.** A petition shall set forth in reasonable detail the basis for the request being made, containing all facts, evidence and legal discussion necessary to allow for a disposition of the matter; a statement as to whether the petition relates to any matter pending in any state or local administrative or judicial process; a statement as to whether a hearing is requested; and an affidavit or affirmation that the facts contained therein are true and correct to the best of the petitioner’s knowledge and belief. Any petitions for resolution related to matters of a state’s compliance under Section 805 and 805.1 shall clearly identify the specific section(s) of the Agreement regarding such state’s compliance and the rationale for why the state is or is not in compliance with such section(s).
3. **Timing of the petition.** Unless otherwise stated in these rules, a petition for ~~reconsideration-resolution~~ shall be filed within sixty (60) days after the decision of the Governing Board is/was issued.
4. **Fee.** There shall be no fee or charge for the initial filing of any petition, although the Governing Board retains the discretion to allocate the costs incurred by the Governing Board and the Issues Resolution Committee in determining the petition to the petitioner in whole or in part, and/or to other persons who have participated in the issue resolution process.

**B. Publication of the Petition.** On receipt of the petition, the Executive Director shall publish the petition on the website, and provide a copy of the petition to and solicit comment from the following parties:

- (a) the authorized representative of each Member State;
- (b) the Chair of the State and Local Advisory Council;
- (c) the Chair of the Business Advisory Council; and
- (d) the general public as provided in Rule 806.1.

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**C. No Hearing Requested.** If the petitioner has not requested a hearing, the Issues Resolution Committee shall meet to consider the petition and any comment received, and shall issue a recommendation to the Governing Board, no sooner than 60 days, and no later than 120 days, after solicitation of comment. The recommendation shall be in writing and shall provide the Issues Resolution Committee's rationale for the recommendation.

**D. Hearing Requested.** If the petitioner has requested a hearing, the Issues Resolution Committee shall, no sooner than 60 days, and no later than 120 days, after solicitation of comment, schedule a hearing on the petition and mail notice of the hearing to

- (a) the petitioner;
- (b) any other person who has submitted a comment on the petition;
- (c) the authorized representative of each Member State;
- (d) the Chair of the State and Local Advisory Council;
- (e) the Chair of the business advisory council; and
- (f) the general public as provided in Rule 806.1.

The hearing shall take place at the office of the Governing Board, or another location designated by the Issues Resolution Committee, including by teleconference. At the hearing, the Issues Resolution Committee will designate the amount of time the petitioner will be allotted to speak, with a minimum of fifteen minutes to be allotted. Other persons whose written requests to speak at the hearing have been received by the ~~Issues Resolution Committee~~ Governing Board's Executive Director prior to the day of the hearing will be allotted time to speak at the discretion of the Issues Resolution Committee. Within 60 days of the hearing, the Issues Resolution Committee shall meet to consider the petition and any comment received and shall issue a recommendation to the Governing Board. The recommendation shall be in writing and shall provide the Issues Resolution Committee's rationale for the recommendation.

**E. Standard of Review.** The Issues Resolution Committee shall review the issue(s) identified in the petition on a de novo basis.

**EF.** **Governing Board Action.** Within 60 days of receipt of a recommendation from the Issues Resolution Committee, the Governing Board shall meet to consider the recommendation ~~and issue a decision.~~ The Governing Board shall indicate the action taken. If the Governing Board's action taken is ~~T~~the final decision related to the recommendation, it shall be in writing and shall provide the Governing Board's rationale for the decision. The decision shall be sent to the petitioner and a copy of the decision shall be posted on the website.

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**FG.** **Expedited Appeal.** The time limitations in this rule may be shortened if the petitioner asks for expedited consideration in its request. In that case, the notice to interested parties shall request written comment within 10 days. The Issues Resolution Committee may meet any time after that 10-day period has expired.

**Rule 1002 – Petition for Resolution [Reserved]**

**Rule 1003 – Final Decision of Governing Board [Reserved]**

**Rule 1004 – Limited Scope of this Article [Reserved]**