

**A motion by Minnesota and Tennessee to create Section 107 of the Streamlined Sales and Use Tax Agreement which removes certain actions by a State in response to certain Presidentially declared states of emergencies from being subject to the requirements of the Agreement.**

**Section 107 – Specific Responses to Presidentially Declared States of Emergency**

- A.
1. Except for Section 325 of the Agreement, the provisions of the Agreement do not apply to legislative or executive actions taken by a member state specifically related to a federally declared state of emergency by the President of the United States under the [Robert T. Stafford Disaster Relief and Emergency Stafford Act \(P.L. 100-707 and as may be amended\)](#), the National Emergencies Act ([P.L. 94-412 and as may be amended](#)), or a similar act.
  2. This exception only applies during and up to one calendar year after the state of emergency declared ends.
  3. A state is encouraged to follow as many of the provisions of the Agreement as possible when taking these temporary actions and to try to minimize any burdens imposed on sellers.
  4. A state shall identify any actions to which this provision applies as soon as possible by updating the state’s taxability matrix, if applicable, and note it in the state’s annual recertification documents. The state shall also provide notice to the Executive Director of these legislative or executive actions within 30 days after enactment and such notice shall be posted on the Governing Board’s website.
- B. A member state failing to provide at least thirty days ~~notice~~ [between the enactment and prior to](#) the effective date of the legislative or executive action shall relieve the seller of liability for incorrectly collecting tax if:
1. The seller properly collected tax based on the law immediately preceding the action;
  2. The seller’s failure to properly collect the tax does not extend beyond thirty days after the effective date of the action; and
  3. Any tax collected by the seller must be remitted to the state.