

A motion by Kentucky and South Dakota to amend Article X (Issue Resolution Process) of the Streamlined Sales and Use Tax Agreement.

ARTICLE X

ISSUE RESOLUTION PROCESS

Section 1001: RULES AND PROCEDURES FOR ISSUE RESOLUTION

The Governing Board shall promulgate rules creating an issue resolution process. The rules shall govern the conduct of the process, including the participation by any petitioner, affected state, and other interested party, the disposition of a petition to invoke the process, the allocation of costs for participating in the process, the possible involvement of a neutral third party or non-binding arbitration, and such further details as the Governing Board determines necessary and appropriate.

Section 1002: PETITION FOR RESOLUTION

Any member state or person, including the Business Advisory Council, 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 (e.g., a vote) on any issue.

Any member state or person, including the Business Advisory Council, may petition the Governing Board to invoke the issue resolution process to resolve matters of:

- A. Membership of a state under Article VIII;
- B. ~~Matters of e~~Compliance under Sections 805 and 805.1;
- C. Possibilities of sanctions of a member state under Section 809;
- D. Amendments to the Agreement under Section 901;
- E. Interpretation issues, including differing interpretations among the member states, under Section 902; or
- F. Other matters at the discretion of the Governing Board.

Section 1003: FINAL DECISION OF GOVERNING BOARD

The Governing Board shall consider any recommendations resulting from the issue resolution process before making its decision on the petition for resolution, ~~which decision shall, as with all other matters~~

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under the Agreement, be final and not subject to further review. If the action by the Governing Board involves reconsideration of a prior decision by the Governing Board, the Governing Board's vote shall be subject to the same voting requirements as the original decision. The decision of the Governing Board on a petition for resolution shall be final and not subject to further appeal under the Agreement.

Section 1004: LIMITED SCOPE OF THIS ARTICLE

Nothing in this Article shall be construed to substitute for, stay or extend, limit, expand, or otherwise affect, in any manner, any right or duty that any person or governmental body has under the laws of any member state or local government body. This Article is specifically subject to the terms of Article XI and shall not be construed as taking precedence over Article XI.