

Certificate of Compliance

SECTION	TOPIC DOCUMENT COMMENTS/ REFERENCE TO CRIC INTERPRETATIONS	DESCRIPTION	Is this requirement met by law, regulation or administrative practice (Yes or No). Enter N/A when not applicable.	If so, provide the citation for legal authority (statute, case, regulation, etc.)	For SST conforming changes, provide effective dates.	Notes (e.g., administrative practices, noncompliance explanations, etc.)
Section 322	Sales tax holidays					
322010		A. Does the state have sales tax holidays?				
322020		1. If a state has a holiday, does the state limit the holiday exemption to items that are specifically defined in Part II or Part III(B) of the Library of Definitions and apply the exemptions uniformly to state and local sales and use taxes?				
322030		2. If a state has a holiday, does the state provide notice of the holiday at least 60 days prior to first day of the calendar month in which the holiday will begin?				
322040		3. If a state has a holiday, does the state apply an entity or use based exemption to items?				
322050		3. If a state has a holiday, does the state limit a product based exemption to items purchased for personal or non-business use?				

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322060		4. If a state has a holiday, does the state require a seller to obtain an exemption certificate or other certification from a purchaser for items to be exempted during a sales tax holiday?				
<u>322065</u>		<u>B.If a state has a holiday, does the holiday apply to all Tangible Personal Property as defined in Part I of the Library of Definitions?</u>				
<u>322066</u>		<u>B1. If a state's holiday applies to all Tangible Personal Property, does the state exclude any items defined in Part II or Part III(B) of the Library of Definitions?</u>				
<u>322067</u>		<u>B1. If a state's holiday applies to all Tangible Personal Property, does the state exclude any items identified in Sections 105, 106 or 302.B of the SSUTA?</u>				
<u>322068</u>		<u>B1. If a state's holiday applies to all Tangible Personal Property, does the state exclude leases or rentals of tangible personal property?</u>				
322070		<del>B4C1.</del> If a state's holiday includes a price threshold, does the state provide that the threshold includes only items priced below threshold?				
322080		<del>B2C2.</del> If a state's holiday includes a price threshold, does the state exempt only a portion of the price of an individual item during holiday?				
322090		<del>C</del> D. Does the state meet each of the procedural requirements for holidays?				

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322100		1. Layaway sales?				
322110		2. Bundled sales?				
322120		3. Coupons and discounts?				
322130		4. Splitting of items normally sold together?				
322140		5. Rain checks?				
322150		6. Exchanges?				
322160		7. Delivery charges?				
322170		8. Order date and back orders?				
322180		9. Returns?				
322190		10. Different time zones?				
<u>322200</u>		<u>E. Is the state's sales tax holidays for a period of less than or equal to three calendar months?</u>				