

## Streamlined Sales Tax Governing Board

### 2019 Annual State Compliance Reviews Summary

**States With No Compliance Issues Identified:**

|              |         |            |                |               |           |           |
|--------------|---------|------------|----------------|---------------|-----------|-----------|
| Arkansas     | Indiana | Iowa       | Kansas         | Kentucky      | Michigan  | Minnesota |
| Nebraska     | Nevada  | New Jersey | North Carolina | North Dakota  | Ohio      | Oklahoma  |
| South Dakota | Utah    | Vermont    | Washington     | West Virginia | Wisconsin | Wyoming   |

**States With Compliance Issues Identified:**

| Georgia   |                                     |                 |                          |                      |               |               |
|---|-------------------------------------|-----------------|--------------------------|----------------------|---------------|---------------|
| Statement of the issues   | SSUTA section and/or rule reference | State authority | State's written comments | BAC/ public comments | Staff Comment | CRIC decision |
| <b>GA Issue 1: Administration of exemptions</b>   |                                     |                 |                          |                      |               |               |
| The state has been declared out of compliance since 2013 because effective March 5, 2013, sellers are required to exercise good faith when accepting exemption documents from purchasers. | SSUTA Section 317                   | 48-8-38         |                          |                      |               |               |
| <b>GA Issue 2: Acceptance of the SER</b>  |                                     |                 |                          |                      |               |               |
| The state has been declared out of compliance since 2013 because the state does not accept the SER from all sellers.  | SSUTA Section 318                   | 48-8-39         |                          |                      |               |               |
| <b>GA Issue 3: Caps and Thresholds</b>  |                                     |                 |                          |                      |               |               |
| Legislation passed in 2017 put a cap of \$35,000 of tax on certain boat repairs.  | SSUTA Section 323                   | 48-8-3.4        |                          |                      |               |               |
| <b>GA Issue 4: Local Sales Tax Base</b>   |                                     |                 |                          |                      |               |               |

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|--|-------------------|------------|--|--|--|--|
| Legislation passed in 2017 extended the exemption for food to an equalized homestead option sales tax passed in the future by referendum. Food is not exempted from other local sales taxes. | SSUTA Section 302 | 48-8-3(57) | Effective April 1, 2018, DeKalb County has one local tax that doesn't apply to certain food sales, while other local taxes do apply to such sales. |  |  |  |
|--|-------------------|------------|--|--|--|--|

| <b>Rhode Island</b>  |  |                        |   |                             |  |                      |
|--|--|------------------------|---|-----------------------------|--|----------------------|
| <b>Statement of the issues</b>                                       | <b>SSUTA section and/or rule reference</b> | <b>State authority</b> | <b>State's written comments</b>                   | <b>BAC/ public comments</b> | <b>Staff comments</b>  | <b>CRIC decision</b> |
| <b>RI Issue 1: Webservices</b>                                       |  |                        |   |                             |  |                      |
| Needs to implement webservices to accept the SER by January 1, 2019. | Sec. 318.D                                 |                        | No reference in current Certificate of Compliance |                             | As of the most recent publication of the 2019 version of the CofC, the State indicates that they still have not met the requirement for webservices. |                      |

| <b>Tennessee</b>  |  |  |  |  |  |  |
|---|--|--|--|--|--|--|
| <b>No issues</b>  |  |  |  |  |  |  |
| Tennessee is an associate member. Conforming legislation effective date delayed until 7/1/21. |  |  |  |  |  |  |