

Arkansas						
Statement of the issues	SSUTA section and/or rule reference	State authority	State's written comments	BAC/ public comments	Staff Comment	CRIC decision
No issues						

Georgia						
Statement of the issues	SSUTA section and/or rule reference	State authority	State's written comments	BAC/ public comments	Staff Comment	CRIC decision
Issue 1: Administration of exemptions						
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				
Issue 2: Acceptance of the SER						
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				
Issue 3: Caps and Thresholds						
Legislation passed in 2017 put a cap of \$35,000 of tax on certain boat repairs.	SSUTA Section 323	48-8-3.4				
Issue 4: Local Sales Tax Base						
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)	In part of DeKalb County, one local tax doesn't apply to certain food sales, while other local taxes do apply to such sales.			

Indiana						
Statement of the issues	SSUTA section and/or rule reference	State authority	State's written comments	BAC/ public comments	Staff Comment	CRIC decision
No issues						

Iowa						
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No issues						

Kansas						
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No issues						

Kentucky						
Statement of the issues	SSUTA section and/or rule reference	State authority	State's written comments	BAC/ public comments	Staff comment	CRIC decision
Separate returns required for Marketplace Facilitator/Provider when reporting direct sales and sales made on behalf of marketplace sellers	Sec. 318	KSR 139.450	HB 354 (2019) is the KY marketplace provider law establishing economic nexus at the same thresholds as established for remote sellers in 2018. The law requires marketplace providers to register for one sales and use tax account number to report their own sales and register separately with another account number to report sales by the marketplace retailers that the providers facilitate.		SSUTA Sec. 318 prohibits states from requiring more than one tax return from each seller for each reporting period.	

Michigan						
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No issues						

Minnesota						
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No issues						

Nebraska						
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No issues						

Nevada						
Statement of the issues	SSUTA section and/or rule reference	State authority	State's written comments	BAC/ public comments	Staff comment	CRIC decision
No issues						

New Jersey						
Statement of the issues	SSUTA section and/or rule reference	State authority	State's written comments	BAC/ public comments	Staff comment	CRIC decision
No issues						

North Carolina						
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No issues						

North Dakota						
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No issues						

Ohio						
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No issue						

Oklahoma						
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No issues						

Rhode Island						
Statement of the issues	SSUTA section and/or rule reference	State authority	State's written comments	BAC/ public comments	Staff comments	CRIC decision
No issues						

South Dakota						
Statement of the issues	SSUTA section and/or rule reference	State Authority	State's written comments	BAC/ public comments	Staff Comment	CRIC decision
No issues						

Tennessee						
Statement of the issues	SSUTA section and/or rule reference	State Authority	State's written comments	BAC/ public comments	Staff Comment	CRIC decision
Sales tax holiday	SSUTA Sec. 322	SB 2932 (Ch. 759) https://publications.tn.gov/files/committees/acts/111/publications/0759.pdf	In 2020, the Tennessee legislature enacted Public Chapter 759 (2020), which creates a sales tax holiday, July 31 through August 2, for electronic devices with a price of \$3,000 or less per item that is for personal use. An "electronic device" includes but is not limited to computers, tablets, printers, televisions, cell phones, electronic readers and video game consoles. "Electronic device" is not a defined term under SSUTA Section 322.A.1. In addition, the legislation established a second sales tax holiday for 2020, August 7 through August 9, for sales of food and drink by restaurants as defined in Tenn. Code Ann. § 57-4-102.		SSUTA Sec. 322 requires that sales tax holidays be limited to items that are specifically defined in Part II and III of the Library of Definitions. "Electronic devices" is not defined in the Library of Definitions. See Notice 20-12 https://www.tn.gov/content/dam/tn/revenue/documents/notes/sales/sales20-12.pdf	
Tennessee is an associate member. Conforming legislation effective date delayed until 7/1/21.						

Utah						
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No issues						
Vermont						
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No issues						
Washington						
Statement of the issues	SSUTA section and/or rule reference	State Authority	State's written comments	BAC/ public comments	Staff Comment	CRIC decision
No issues						
West Virginia						
Statement of the issues	SSUTA section and/or rule reference	State authority		BAC/ public comments	Staff Comment	CRIC decision
No issues						
Wisconsin						
Statement of the issues	SSUTA section and/or rule reference	State Authority	State's written comments	BAC/ public comments	Staff Comment	CRIC decision
No issues						
Wyoming						
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No issues						