

Streamlined Sales Tax Governing Board  
2025 Initial State Compliance Report

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 compliance issues anticipated. Sent email questioning responses in the CC: 309050						

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>2025 Recertification not submitted – contacted them &amp; expecting by end of day 8/15</b>						
<b>2024 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>2024 Issue 2: Acceptance of the SER</b>						Out of compliance Vote:
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>2024 Issue 3: Caps and Thresholds</b>						Out of compliance Vote:
Legislation passed in 2017 put a cap of \$35,000 of tax on certain boat repairs.	SSUTA Section 323	48-8-3.4				
<b>2024 Issue 4: Local Sales Tax Base</b>						Out of compliance Vote:

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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)	In part of DeKalb County, one local tax doesn't apply to certain food sales, while other local taxes do apply to such sales.			
<b>2024 Issue 5: Failure to accept SER and to compensate CSP for Model 1 Sellers who only sell food in DeKalb County.</b>						<b>Out of compliance Vote:</b>
On February 22, 2018, the Georgia Department of Revenue issued policy bulletin SUT-2018-01 to explain the new DeKalb County Local Sales and Use Taxes. That policy bulletin stated: "The Streamlined Sales Tax Simplified Electronic Return (SER) cannot accommodate the proper DeKalb County rate for exempt food. Therefore, taxpayers selling food in Georgia are not permitted to use the SER to report sales and use taxes." Since the issuance of the bulletin Georgia has stopped all SERs submitted for any seller whose receipts are for the sale of food in DeKalb County. The department then sends a notice to the seller for penalty, interest, and the CSP compensation claimed on the SER.						

<b>Indiana</b>						
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						

<b>Iowa</b>						
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						

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<b>Kansas</b>						
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						
<b>Kentucky</b>						
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						
<b>Michigan</b>						
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						
<b>Minnesota</b>						
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						
<b>Nebraska</b>						
Statement of the issues	SSUTA section and/or rule reference	State Authority	State's written comments	BAC/ public comments	Staff Comment	CRIC decision
Multiple state sales tax rates - Good Life District -	Sec. 308	77-2701.02(6)	Pursuant to Section 803 of the Streamlined Sales and Use Tax Agreement ("Agreement") and Rule 803.1, on behalf of the state of Nebraska, a Streamlined Sales Tax Governing Board member state, and as Tax Commissioner of the Nebraska Department of Revenue (DOR), I hereby certify to the Streamlined Sales Tax Governing Board that Nebraska is in substantial compliance with the terms of the Agreement as of July 1, 2025 with the temporary exception of section 308. As noted in last year's matrix, Nebraska has adopted the Good Life		NE will be back in compliance with the change to their state statute having an effective date of October 1, 2025.	

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			Transformational Projects Act which creates a special geographical taxing district (District) that sets the state sales tax rate at 2.75% for transactions that occur within that portion of a good life district (GLD) established pursuant to the Good Life Transformational Projects Act which is located within the corporate limits of a city or village. This rate is identified in the Nebraska sales and use tax rates and boundaries quarterly files. In Section 308 of the SSUTA, a member state is prohibited from having multiple state sales and use tax rates on items of personal property or services, except that a member state may impose a single additional rate, which may be zero, on food and food ingredients and drugs as defined by state law pursuant to the SSUTA. Effective October 1, 2025, the state sales and use tax rate will return to 5.5% (which is the Nebraska state rate) on transactions made within a GLD, putting Nebraska back in substantial compliance with all terms of the Agreement.			
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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 compliance issues anticipated. Sent email questioning responses in the CC: 309020, 309050						

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						
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						

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North 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						

Ohio						
Statement of the issues	SSUTA section and/or rule reference	State Authority	State's written comments	BAC/ public comments	Staff Comment	CRIC decision
<p><b>Sales Tax Holiday</b></p> <p>8/13 – sent email questioning responses in the CC: 308041 &amp; 308042</p>	Sec. 322.B.1.	ORC 5739.02 ORC 5739.41	In 2024, Ohio was found out of compliance with the Streamlined Agreement for including all tangible personal property in the expanded sales tax holiday, which previously did not allow for exclusion of items which had no definition within the Agreement. Due to the Governing Board's vote to adopt Agreement language that allows for the inclusion of all tangible personal property in a holiday, whether defined or not, Ohio is no longer out of compliance with the Agreement under that finding. However, Ohio's expanded sales tax holiday includes all tangible personal property that that is \$500 or less but does not include watercraft or outboard motor required to be titled pursuant to Chapter 1548. of the Revised Code, a motor vehicle, an alcoholic beverage, tobacco, <b><i>a vapor product as defined in R.C. 5743.01</i></b> , or an item that contains marijuana as defined in section R.C. 3796.01. Since "vapor products" is excluded from Ohio's 2025 expanded sales tax holiday and is not a defined term within the Agreement, Ohio may be out of compliance with regards to this provision.			

Oklahoma						
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						

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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 compliance issues anticipated. Sent email questioning responses in the CC: 305119						

South Dakota						
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						

Tennessee (an associate member)						
Statement of the issues	SSUTA section and/or rule reference	State Authority	State's written comments	BAC/ public comments	Staff Comment	CRIC decision
Tennessee has not adopted many provisions required to become a full member state.  Tennessee remains an Associate member state.						

Utah						
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						

Vermont						
Statement of the issues	SSUTA section and/or rule reference	State Authority	State's written comments	BAC/ public comments	Staff Comment	CRIC decision
No compliance issues anticipated. Sent email questioning responses in the CC: 305080, 305081, 308041, 308042, 309045						

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<b>Washington</b>						
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						

<b>West Virginia</b>						
Statement of the issues	SSUTA section and/or rule reference	State authority		BAC/ public comments	Staff Comment	CRIC decision
No Issues						

<b>Wisconsin</b>						
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						

<b>Wyoming</b>						
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						