

Streamlined Sales Tax Governing Board
2026 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 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
2026 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				
2026 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				
2026 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				
2026 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.			
2026 Issue 5: Failure to accept SER and to compensate CSP for Model 1 Sellers who only sell food in DeKalb County.						

Streamlined Sales Tax Governing Board
2026 Initial State Compliance Report

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.						
---	--	--	--	--	--	--

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						
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						

Kansas						
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						

Streamlined Sales Tax Governing Board
2026 Initial State Compliance Report

Kentucky						
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						

Michigan						
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						

Minnesota						
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						

Nebraska						
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						

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						

Streamlined Sales Tax Governing Board
2026 Initial State Compliance Report

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						

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
No Issues						

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						

Rhode Island						
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						

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						

Streamlined Sales Tax Governing Board
2026 Initial State Compliance Report

Tennessee (an associate state)						
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 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						

Streamlined Sales Tax Governing Board
2026 Initial State Compliance Report

Wyoming						
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						