Streamlined Sales Tax Governing Board

2026 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
Rhode Island	South Dakota	Utah	Vermon	Washington	West Virginia	Wisconsin
Wyoming						

States With Potential Compliance Issues Identified:

Georgia

Associate Member States with Issues Identified but Which Don't Affect Associate State Membership Compliance:

Tennessee

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.						
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.						