



100 Majestic Drive, Suite 400 ♦ Westby, WI 54667

State and Local Advisory Council Request and Assignment Form

Provide the name(s) and contact information of the state or parties submitting the Request.

Date: 8/21/2019

Name of State or Person(s) submitting request: Christie Comanita/Craig Johnson

Contact Person: [Click here to enter Contact Person's name.](#)

Address: [Click here to enter Address \(Street or PO Box, City, State, Zipcode\)](#)

Phone: [Click here to enter number.](#) Email: [Click here to enter Email.](#)

1. Agreement Section(s), Rules or Tax Administration Practice(s) involved (if any). (Identify the section(s) of the Streamlined Sales and Use Tax Agreement, the Streamlined Rules, or Tax Administration Practices, if any, which are affected or involved with the issue.)

None currently

2. Question, Issue, or Topic for discussion. (Identify the question, issue, or topic you believe requires a study or resolution by SLAC.)

Marketplace facilitator laws implementation issues

3. Statement of Background Facts. (Provide a detailed description of the issue and supporting facts. Please be as descriptive as possible and provide examples of actual transactions.)

This is a new issue. Many states, including SST member states have enacted laws requiring marketplace facilitators to collect and remit sales tax on behalf of remote sellers selling on their marketplace. The laws are not uniform. The NCSL is currently working with RILA on possible model legislation for states to consider in the 2020 legislative sessions. The model legislation is aimed at making the laws more uniform. MTC also has a workgroup that is identifying and developing responses related to Wayfair implementation and marketplace facilitator issues.

These issues also affect our member states, some of the SSUTA requirements (i.e., only requiring a single return per reporting period), as well as our certified service providers.

Therefore, a SLAC workgroup is needed to develop ideas and identify concerns or questions with the proposal from the perspective of the Streamlined states and the SSUTA requirements.

4. Proposed Resolution/Outcome/Solution. (Provide a description of the anticipated outcome from the workgroup. For example: Development of an interpretive rule pertaining to Section XXX of the Agreement.)

Administrative Tax Practice addressing how SST states apply their marketplace facilitator laws and consolidated responses to the NCSL/RILA draft model legislation and MTC recommendations.

Submit completed form to:

Craig Johnson, Executive Director
Streamlined Sales Tax Governing Board
100 Majestic Dr., Suite 400
Westby, WI 54667

Email: Craig.Johnson@SSTGB.org
Phone: 608-634-6160
www.streamlinedsalestax.org

For SST Governing Board Use

Approved by: [Click here to enter name.](#) **Date:** [Click here to select a date.](#)

Approved with Modifications (If the Governing Board determines the request will be addressed by SLAC but in a modified format, explain the modifications to the request here):

[Click here to enter text.](#)

Denied by: [Click here to enter name.](#) **Date:** [Click here to select a date.](#)

Form F0021 Instructions

The scope of work for the State and Local Advisory Council (SLAC) is to advise the Governing Board on matters pertaining to the administration of the Streamlined Sales and Use Tax Agreement (Agreement). Matters relating to noncompliance of members with the Agreement, interpretive rules clarifying Agreement language, and revisions or additions to the Agreement are all within the scope of a SLAC work assignment. This form, as submitted by a requestor, is a public document and shall be published on the Streamlined Governing Board's website.

Any state and person making a request for a SLAC work assignment must do so by completing the **SLAC REQUEST & ASSIGNMENT FORM** and submitting it to the Executive Director of the Streamlined Sales Tax Governing Board. The Governing Board will take up the request at its next scheduled meeting or as applicable the SLAC Chair will take up the request at the next SLAC Steering Committee meeting. Any decision by the SLAC Steering Committee shall be reported to the Governing Board at its next meeting. In the interim, a request approved by the SLAC Steering Committee can be assigned to a SLAC workgroup. The Governing Board may approve, deny or modify the request at any time.

The Governing Board is not required to use this form to refer matters to SLAC. If the Governing Board refers an item to SLAC without use of this form, the Governing Board should provide written guidance to the SLAC Chair as to the expectations regarding the assigned task.

(Note: States or other persons requesting an interpretive opinion of existing Agreement provisions or definitions should not use this form, but should instead complete and submit the **INTERPRETATION/ DEFINITION REQUEST** form.)