



Summary of Changes to the Certificate of Compliance and the Taxability Matrix

The following changes were made to the Certificate of Compliance and the Taxability Matrix as the result of amendments to the Streamlined Sales and Use Tax Agreement (SSUTA) during 2019

CERTIFICATE OF COMPLIANCE

1. The language “*as the sole factor*” was added to Section 401, Reference #401020 in response to the amendment to SSUTA Sec. 401.D.
2. Under Sec. 302, Reference #'s 302055, 302060 and 302065 have been added in response to the amendments to SSUTA Sec. 302.
3. Under Sec. 308, Reference #'s 308045, 302050 and 302055 have been added in response to the amendments to SSUTA Sec. 308.
4. Under the Product Definition section for Healthcare Definitions, PD285, PD286, and PD287 were added to include the terms “breast pump”, “breast pump collection and storage supplies” and “breast pump kit” defined products adopted at the December 20, 2019 Governing Board meeting.

TAXABILITY MATRIX

1. Section C Product definitions is updated to add Reference numbers 52500-52512, 52515-52526, and 52530-52543 to add the tax treatment of breast pumps, breast pump collection and storage supplies and breast pump kits.
2. Administrative Practice 7, non-defined Medical Products, is revised to delete “7.2.d breast pumps.”