



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: 8/6/2020

Name of State or Person(s) submitting request: Wisconsin and the Wisconsin State Cranberry Growers Association (WSCGA)

Contact Person: Dave Steines

Address: 2135 Rimrock Road MS 6-40, Madison, WI 53708-8933

Phone: 608-480-1307 **Email:** david.steines@wisconsin.gov

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.)

Definition of candy in Appendix C, Part II of the Library of Definitions

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

Wisconsin, with support of the Wisconsin State Cranberry Growers Association (WSCGA), are requesting an amendment to allow member states the option to not tax dried cranberries and other similar dried fruit with a sweetener as candy.

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.)

Unsweetened dried fruits are not considered candy under the Agreement, while dried fruits that with a sweetener are candy. Wisconsin imposes tax on sales of candy. Unlike most other dried fruits, dried cranberries require a sweetener because they are naturally very tart. A sweetener is added during the drying process to preserve the dried fruit and remove the tartness that most consumers prefer.

Farmers and our consumers do not think of dried cranberries as candy. Dried cranberries are an easy and convenient way to get healthy fruits into a person’s daily diet. In addition to being high in fiber, rich in antioxidants, fat free, and low in calories, dried cranberries provide the potential for many human health benefits such as preventing urinary tract infections, lowering risk of cardiovascular disease, and enhancing oral health.

We are asking that the Agreement be amended to give states, including Wisconsin, the option to not tax dried cranberries and other dried fruit that only contain sweeteners.

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.)

SSTGB will approve an amendment to the SSUTA to create the following exclusion from the definition of candy:

A member state may exclude from its definition of “candy” a preparation that only contains a combination of dried or partially dried fruit, sugar, and a sweetener. A sweetener may include a combination of sweeteners. The exclusion does not apply to a preparation that includes chocolate, nuts, or other ingredients or flavorings.

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.)**