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| State: | Enter text here | | | Version: | 2021 |
| Effective Date: | Click to enter date. | | | | |
| Revised Date: | Click to enter date. | | | | |
| Approved By: | Enter text here | Title: | Enter text here | | |
| Submitted By: | Enter text here | Phone: | Enter text here | | |

As the chief executive of the state’s tax agency, I declare that this Certificate of Compliance is true, correct, and complete to the best of my knowledge and belief.

Each item in this Certificate of Compliance is an administrative practice, process, or definition contained in the Streamlined Sales and Use Tax Agreement (SSUTA) as amended through **March 5, 2021**, and related rules and appendices.

This certificate indicates if the state laws, regulations or administrative practices follow the administrative practice, process, or definition. Any exception or further explanation is listed in the notes column.

| SECTION | TOPIC DOCUMENT COMMENTS/ REFERENCE TO CRIC INTERPRETATIONS | DESCRIPTION | Is this requirement met by law, regulation or administrative practice (Yes or No). Enter N/A when not applicable. | If so, provide the citation for legal authority (statute, case, regulation, etc.) | For SST conforming changes, provide effective dates. | Notes (e.g., administrative practices, noncompliance explanations, etc.) |
|--------------------|--|---|---|---|--|--|
| Section 107 | Presidentially declared states of emergency | | | | | |
| 107010 | | Has the state taken any action affecting their sales and use tax laws or regulations in response to a | Enter text here | Enter text here | Enter text here | Enter text here |

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| | | presidentially declared state of emergency? | | | | |
| 107020 | | Did the state provide at least 30 days between the enactment and the effective date of the legislative or executive action? | Enter text here | Enter text here | Enter text here | Enter text here |
| 107030 | | If the state did not provide at least 30 days between the enactment date and the effective date, does the state provide the seller liability relief for incorrectly collecting tax if (1) the seller properly collected the tax based on the law immediately preceding the action; (2) the seller's failure to properly collect the tax does not extend beyond thirty days after the effective date of the action; and (3) any tax collected by the seller must be remitted to the state? | Enter text here | Enter text here | Enter text here | Enter text here |
| Section 301 | State level administration | | | | | |
| 301010 | | Does the state provide state level administration of state and local sales and use taxes? | Enter text here | Enter text here | Enter text here | Enter text here |
| 301020 | | Are sellers and purchasers only required to register with, file returns and remit funds to a state-level authority? | Enter text here | Enter text here | Enter text here | Enter text here |
| 301030 | | Does the state provide for the collection of any local taxes and distribute them to the appropriate taxing jurisdictions? | Enter text here | Enter text here | Enter text here | Enter text here |

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| 301040 | | Are audits conducted only by the state or by others authorized by the state to conduct an audit that includes both state and local taxes? | Enter text here | Enter text here | Enter text here | Enter text here |
| 301050 | | Are local jurisdictions prohibited from conducting independent sales or use tax audits of sellers and purchasers except where authorized by state law to conduct an audit for the state and all local jurisdictions, subject to the same confidentiality and other protections and the same administrative and appeal procedures granted audits conducted by the state? | Enter text here | Enter text here | Enter text here | Enter text here |
| Section 302 | State and local tax base | | | | | |
| 302010 | | A. Is the tax base for local jurisdictions identical to the state tax base, excluding (1) federal prohibitions; (2) motor vehicles, aircraft, watercraft, modular homes, manufactured homes, or mobile homes; (3) fuels used to power motor vehicles, aircraft, locomotives, or watercraft; (4) electricity, piped natural or artificial gas or other fuels delivered by the seller; and (5) energy as defined in Section 302(4)? | Enter text here | Enter text here | Enter text here | Enter text here |
| 302020 | | B. 3. Does the tax base differ for state and local jurisdictions for motor | Enter text here | Enter text here | Enter text here | Enter text here |

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| | | vehicles, aircraft, watercraft, modular homes, manufactured homes or mobile homes? | | | | |
| 302030 | | B.1. Does the tax base differ for state and local jurisdictions for fuels used to power motor vehicles, aircraft, locomotives or watercraft? | Enter text here | Enter text here | Enter text here | Enter text here |
| 302040 | | B.2. Does the tax base differ for state and local jurisdictions for electricity, piped natural or artificial gas or other fuels delivered by the seller? | Enter text here | Enter text here | Enter text here | Enter text here |
| 302050 | | B. 4. Does the tax base differ for state and local jurisdictions for "energy" as defined in Section 302(4)? | Enter text here | Enter text here | Enter text here | Enter text here |
| 302055 | This isn't a compliance issue but is something sellers and their agents should know. | C.1. Does the state allow the reporting of items with a different local base on the SER? | Enter text here | Enter text here | Enter text here | Enter text here |
| 302060 | This isn't a compliance issue but is something sellers and their agents should know. | C.2. Does the state provide information on the different bases in a separate boundary file using the format approved by the Governing Board? | Enter text here | Enter text here | Enter text here | Enter text here |
| 302065 | This isn't a compliance issue but is something sellers and their agents should know. | C.4. Did the state notify the Governing Board that it requires the separate reporting of these taxes on the SER and make the requirement effective no sooner than the first day of a calendar quarter beginning at least 6 months after notifying the Governing Board? | Enter text here | Enter text here | Enter text here | Enter text here |

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| Section 303 | Seller registration | | | | | |
| 303010 | | Is the state capable of pulling registration information from the central registration system? | Enter text here | Enter text here | Enter text here | Enter text here |
| 303020 | | Does the state exempt a seller without a legal obligation to register from paying registration fees? | Enter text here | Enter text here | Enter text here | Enter text here |
| 303030 | | Does the state allow a seller to register on the central registration system without a signature? | Enter text here | Enter text here | Enter text here | Enter text here |
| 303040 | | Does the state allow an agent to register a seller on the central registration system? | Enter text here | Enter text here | Enter text here | Enter text here |
| Section 304 | Notice for state tax changes | | | | | |
| 304010 | Failure to meet these does not take a state out of compliance. | A1. Does the state provide sellers with as much advance notice as practicable of a rate change? | Enter text here | Enter text here | Enter text here | Enter text here |
| 304020 | | A2. Does the state limit the effective date of a rate change to the first day of a calendar quarter? | Enter text here | Enter text here | Enter text here | Enter text here |
| 304030 | | A3. Does the state notify sellers of legislative changes in the tax base and amendments to sales and use tax rules and regulations? | Enter text here | Enter text here | Enter text here | Enter text here |
| 304040 | | C. Does the state relieve the seller of liability for failing to collect tax at the new rate if the state fails to provide for at least thirty days between the | Enter text here | Enter text here | Enter text here | Enter text here |

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| | | enactment of the statute providing for a rate change and the effective date of such rate change if (1) the seller collected tax at the immediately preceding effective rate and (2) the seller's failure to collect at the newly effective rate does not extend beyond thirty days after the date of enactment of the new rate? Note: This liability relief does not apply if the state establishes the seller fraudulently failed to collect tax at the new rate or solicits purchasers based on the immediately preceding rate. | | | | |
| Section 305 | Local rate and boundary change | | | | | |
| 305010 | | Does the state have local jurisdictions that levy a sales or use tax? If yes, answer the following questions. | Enter text here | Enter text here | Enter text here | Enter text here |
| 305020 | | A. Does the state limit the effective date of local rate changes to the first day of a calendar quarter after a minimum of 60 days notice? | Enter text here | Enter text here | Enter text here | Enter text here |
| 305030 | | B. Does the state limit the effective date of local rate changes from catalog sales wherein the purchaser computed the tax based on local tax rates published in the catalog only on the first day of a calendar quarter after a minimum of 120 days notice? | Enter text here | Enter text here | Enter text here | Enter text here |

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| 305040 | | C. Does the state limit local boundary changes for the purposes of sales and use taxes to the first day of calendar quarter after a minimum of 60 days notice? | Enter text here | Enter text here | Enter text here | Enter text here |
| 305050 | | D. Does the state provide and maintain a database with boundary changes? | Enter text here | Enter text here | Enter text here | Enter text here |
| 305060 | | E. Does the state provide and maintain a database identifying all jurisdictional rate information using the FIPS codes? | Enter text here | Enter text here | Enter text here | Enter text here |
| 305070 | | F1. Does the state provide and maintain a database that assigns each five digit and nine digit zip code within the member state to the proper tax rate and jurisdiction? | Enter text here | Enter text here | Enter text here | Enter text here |
| 305080 | | F2. Does the state apply the lowest combined tax rate imposed in a zip code if the area in that zip code includes more than one tax rate? | Enter text here | Enter text here | Enter text here | Enter text here |
| 305090 | | G. Does the state provide address-based boundary database records for assigning taxing jurisdictions and their associated rates? If yes, answer the following questions. | Enter text here | Enter text here | Enter text here | Enter text here |
| 305100 | | 1. Are the records in the same format as database records in F? | Enter text here | Enter text here | Enter text here | Enter text here |

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| 305110 | | 2. Do the records meet the requirements of the Federal Mobile Telecommunications Sourcing Act? | Enter text here | Enter text here | Enter text here | Enter text here |
| 305120 | SSTGB Rule 502 | H. If the state has met the requirements of subsection (F) and elected to certify vendor provided address-based databases for assigning tax rates and jurisdiction: | Enter text here | Enter text here | Enter text here | Enter text here |
| 305130 | | 1. Are those databases in the same format as the database records approved pursuant to (G) of this section? | Enter text here | Enter text here | Enter text here | Enter text here |
| 305140 | | 2. Do those databases meet the requirements of the Federal Mobile Telecommunications Sourcing Act (4 U.S.C.A. Sec. 119 (a))? | Enter text here | Enter text here | Enter text here | Enter text here |
| Section 306 | Relief from certain liability | | | | | |
| 306010 | | Does the state relieve sellers and CSPs from liability to the state and its local jurisdictions for collecting the incorrect amount of tax because of reliance on state provided data on rates, boundaries, and jurisdiction assignments? | Enter text here | Enter text here | Enter text here | Enter text here |
| Section 307 | Database requirements and exceptions | | | | | |
| 307010 | | A. Does the state provide a database per Section 305, in downloadable format? | Enter text here | Enter text here | Enter text here | Enter text here |

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| 307020 | | If the state designates a vendor to provide the Section 305 database does the vendor's database meet the requirements of Sections 305, 306 and 307 and is provided at no cost to the user of the database? | Enter text here | Enter text here | Enter text here | Enter text here |
| Section 308 | State and local tax rates | | | | | |
| 308010 | | A1. Does the state have more than one state sales and use tax rate on items of personal property or services other than (1) fuel used to power motor vehicles, aircraft, locomotives, or watercraft; (2) electricity, piped natural or artificial gas, or other fuels delivered by the seller; (3) the retail sale or transfer of motor vehicles, aircraft, watercraft, modular homes, manufactured homes, or mobile homes; or (4) energy as defined in Section 302(4)? | Enter text here | Enter text here | Enter text here | Enter text here |
| 308020 | | A2. Does the state have a single additional tax rate on food and food ingredients and drugs as defined by state law pursuant to the Agreement? | Enter text here | Enter text here | Enter text here | Enter text here |
| 308030 | | B1. If the state has local jurisdictions with a sales or use tax, does any local jurisdiction have more than one sales tax rate or one use tax rate? | Enter text here | Enter text here | Enter text here | Enter text here |

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| 308040 | | B2. If the state has local jurisdictions with a sales and use tax are the local sales and use tax rates identical? | Enter text here | Enter text here | Enter text here | Enter text here |
| 308045 | This isn't a compliance issue but is something sellers and their agents should know. | D.1. Does the state allow the reporting of items with a different local rate on the SER? | Enter text here | Enter text here | Enter text here | Enter text here |
| 308050 | This isn't a compliance issue but is something sellers and their agents should know. | D.2. Does the state provide information on the different rate in a separate boundary file using the format approved by the Governing Board? | Enter text here | Enter text here | Enter text here | Enter text here |
| 308055 | This isn't a compliance issue but is something sellers and their agents should know. | D.4. Did the state notify the Governing Board that it requires the separate reporting of these taxes on the SER and make the requirement effective no sooner than the first day of a calendar quarter beginning at least 6 months after notifying the Governing Board? | Enter text here | Enter text here | Enter text here | Enter text here |
| Section 310 | General sourcing rules | | | | | |
| | | A. Does the state source a retail sale, excluding lease or rental, of a product as follows: | Enter text here | Enter text here | Enter text here | Enter text here |
| 310010 | CRIC INTERPRETIVE OPINION 2007-2 | 1. If received at business location of seller, then sourced to that location? | Enter text here | Enter text here | Enter text here | Enter text here |
| 310020 | | 2. If not received at business location of seller, then sourced to location of receipt? | Enter text here | Enter text here | Enter text here | Enter text here |

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| 310030 | | 3. If subsections 1 & 2 do not apply, then sourced to address of purchaser in business records of seller that are maintained in ordinary course of seller's business? | Enter text here | Enter text here | Enter text here | Enter text here |
| 310040 | | 4. If subsections 1, 2 & 3 do not apply, then sourced to address of purchaser obtained during consummation of sale, including address of purchaser's payment instrument, if no other address is available? | Enter text here | Enter text here | Enter text here | Enter text here |
| 310050 | | 5. If subsections 1, 2, 3 & 4 do not apply, including the circumstance in which the seller is without sufficient information to apply the previous rules, then sourced to location from which tangible personal property was shipped, from which digital good or computer software delivered electronically was first available for transmission by seller, or from which service was provided. | Enter text here | Enter text here | Enter text here | Enter text here |
| | | B. Does the state source a lease or rental of tangible personal property as follows: | | | | |

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| 310060 | | 1. If recurring periodic payments, the first periodic payment is sourced the same as a retail sale. Subsequent payments are sourced to the primary property location for each period covered by the payment? | Enter text here | Enter text here | Enter text here | Enter text here |
| 310070 | | 2. If no recurring periodic payments, then sourced in accordance with rules of retail sale? | Enter text here | Enter text here | Enter text here | Enter text here |
| | CRIC INTERPRETIVE OPINION 2006-3 | C. Does the state source a lease or rental of motor vehicles, trailers, semi-trailers, or aircraft that do not qualify as transportation equipment as follows: | Enter text here | Enter text here | Enter text here | Enter text here |
| 310080 | | 1. If recurring periodic payments, then sourced to primary property location? | Enter text here | Enter text here | Enter text here | Enter text here |
| 310090 | | 2. If no recurring periodic payments, then sourced in accordance with rules of retail sale? | Enter text here | Enter text here | Enter text here | Enter text here |
| 310100 | | D. Does the state source the retail sale, including lease or rental, of transportation equipment in accordance with rules for retail sale? | Enter text here | Enter text here | Enter text here | Enter text here |
| 310110 | | 1. Does the state define transportation equipment pursuant to in Section 310, subsection D? | Enter text here | Enter text here | Enter text here | Enter text here |
| Section 310.1 | Election for Origin-Based sourcing | | Effective January 1, 2010 | | | |

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| 310500 | CRIC INTERPRETIVE OPINION 2010-1 | Has the state elected to source the retail sale, excluding lease or rental, of tangible personal property and digital goods on where the order is received? | Enter text here | Enter text here | Enter text here | Enter text here |
| 310510 | | Does the state comply with all the provisions of 310.1 B and C? | Enter text here | Enter text here | Enter text here | Enter text here |
| Section 311 | General sourcing definitions | | | | | |
| 311010 | SSTGB RULES 311.1, 311.2 and 311.3 | For the purposes of Section 310, subsection (A), does the state define the terms "receive" and "receipt" to mean: taking possession of tangible personal property, making first use of services, or taking possession or making first use of digital goods, whichever comes first? Note: The terms "receive" and "receipt" do not include possession by a shipping company on behalf of the purchaser. | Enter text here | Enter text here | Enter text here | Enter text here |
| Section 313 | Direct mail sourcing | | | | | |
| 313010 | SSTGB RULES 313.1 | A 2. For advertising and promotional Direct Mail, does the state provide that upon receipt of a direct mail form or Exemption Certificate claiming direct mail, or other written statement approved by the state, the seller, in the absence of bad faith, is relieved of all obligations to collect, pay or remit the tax to which the permit pertains? | Enter text here | Enter text here | Enter text here | Enter text here |

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| 313020 | | A 3. Does the state provide that upon receipt of jurisdictional information, the seller shall collect tax according to purchaser's submitted information and in the absence of bad faith, seller is relieved of further liability? | Enter text here | Enter text here | Enter text here | Enter text here |
| 313030 | | A 4. For advertising and promotional Direct Mail, does the state require the seller to collect tax pursuant to Section 310 (A)(5) if the purchaser does not provide a direct pay permit, Exemption Certificate claiming direct mail, or jurisdictional information? | Enter text here | Enter text here | Enter text here | Enter text here |
| 313040 | | B 1. For other Direct Mail, does the state require the seller to collect tax pursuant to Section 310 (A)(3) if the purchaser does not provide a direct pay permit or an Exemption Certificate claiming direct mail? | Enter text here | Enter text here | Enter text here | Enter text here |
| 313050 | | B 3. For other Direct mail does the state provide that upon receipt of a direct pay permit, Exemption Certificate claiming direct mail, or other written statement approved by the state, the seller, in the absence of bad faith, is relieved of all obligations to collect, pay or remit the tax? | Enter text here | Enter text here | Enter text here | Enter text here |
| Section 313.1 | Origin-based direct mail sourcing | | | | | |

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| 313510 | | A. Has the state adopted the origin-based direct mail sourcing? | Enter text here | Enter text here | Enter text here | Enter text here |
| Section 314 | Telecom sourcing rule | | | | | |
| 314010 | SSTGB RULE 314.1 | A. Except as required in subsection C below, does the state source telecommunication services sold on a call-by-call basis to each level of taxing jurisdiction where the call originates and terminates in that jurisdiction or each level of taxing jurisdiction where the call either originates or terminates and in which service address is located? | Enter text here | Enter text here | Enter text here | Enter text here |
| 314020 | | B. Except as required in subsection C below, does the state source telecommunication service to the customer's place of primary use if sold on a basis other than call-by-call basis? | Enter text here | Enter text here | Enter text here | Enter text here |
| 314030 | | C1. Does the state source the sale of mobile telecommunication service, other than air-to-ground radiotelephone service and prepaid calling service, to customer's place of primary use as required under Mobile Telecommunications Sourcing Act? | Enter text here | Enter text here | Enter text here | Enter text here |

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| 314040 | | C2. Does the state source the sale of post-paid calling service to the origination point of the telecommunication signal as first identified by either the seller's telecommunication system or information received by the seller from its service provider, where system used to transport signals is not that of the seller? | Enter text here | Enter text here | Enter text here | Enter text here |
| 314050 | | C3. Does the state source the sale of prepaid wireless calling service and prepaid calling services in accordance with Section 310 of the Agreement, including the option of the location associated with the mobile telephone number for prepaid wireless calling service? | Enter text here | Enter text here | Enter text here | Enter text here |
| 314060 | | C4a. For the sale of private communication service, does the state source a separate charge related to a customer channel termination point to each level of jurisdiction in which such customer channel termination point is located? | Enter text here | Enter text here | Enter text here | Enter text here |
| 314070 | | C4b. For the sale of private communication service, does the state source to the jurisdiction in which the customer channel termination points are located when all customer termination points are located entirely within one | Enter text here | Enter text here | Enter text here | Enter text here |

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| | | jurisdiction or levels of jurisdictions? | | | | |
| 314080 | | C4c. For the sale of private communication service, does the state source fifty percent in each level of jurisdiction in which the customer channel termination points are located when service for segments of a channel between two customer channel termination points located in different jurisdictions and which segment of channel are separately charged ? | Enter text here | Enter text here | Enter text here | Enter text here |
| 314090 | | C4d. For the sale of private communication service, does the state source to each jurisdiction based on the percentage determined by dividing the number of customer channel termination points in such jurisdiction by the total number of customer channel termination points when service for segments of a channel located in more than one jurisdiction or levels of jurisdiction and which segments are not separately billed? | Enter text here | Enter text here | Enter text here | Enter text here |
| 314100 | | D. Does the state source the sale of Internet access service to the customer's place of primary use? | Enter text here | Enter text here | Enter text here | Enter text here |

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| 314110 | | E. Does the state source the sale of an ancillary service to the customer's place of primary use? | Enter text here | Enter text here | Enter text here | Enter text here |
| Section 315 | Telecom sourcing definitions | | | | | |
| | | Does the state define the following terms in sourcing telecommunications: | | | | |
| 315010 | | A. Air-to-ground radiotelephone service? | Enter text here | Enter text here | Enter text here | Enter text here |
| 315020 | | B. Ancillary services? | Enter text here | Enter text here | Enter text here | Enter text here |
| 315030 | | C. Call-by-call basis? | Enter text here | Enter text here | Enter text here | Enter text here |
| 315040 | | D. Communications channel? | Enter text here | Enter text here | Enter text here | Enter text here |
| 315050 | | E. Customer? | Enter text here | Enter text here | Enter text here | Enter text here |
| 315060 | | F. Customer channel termination point? | Enter text here | Enter text here | Enter text here | Enter text here |
| 315070 | | G. End user? | Enter text here | Enter text here | Enter text here | Enter text here |
| 315080 | | H. Home service provider? | Enter text here | Enter text here | Enter text here | Enter text here |
| 315090 | | I. Mobile telecommunications service? | Enter text here | Enter text here | Enter text here | Enter text here |
| 315100 | | J. Place of primary use? | Enter text here | Enter text here | Enter text here | Enter text here |
| 315110 | | K. Post-paid calling service? | Enter text here | Enter text here | Enter text here | Enter text here |
| 315120 | | L. Prepaid calling service? | Enter text here | Enter text here | Enter text here | Enter text here |
| 315130 | | M. Prepaid wireless calling service? | Enter text here | Enter text here | Enter text here | Enter text here |
| 315140 | | N. Private communication service? | Enter text here | Enter text here | Enter text here | Enter text here |
| 315150 | | O. Service address? | Enter text here | Enter text here | Enter text here | Enter text here |
| Section 316 | Enactment of Exemptions | | | | | Enter text here |
| 316010 | | Product-based exemptions. If the state exempts a product that is defined in Part II of the Library of Definitions does the state | Enter text here | Enter text here | Enter text here | Enter text here |

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| | | do so consistent with Part II and Section 327? | | | | |
| 316020 | | Product-based exemptions. Can the state confirm that where the Agreement has a definition for a product that the state exempts, the state does not exempt specific items included within that product definition unless the definition sets out an exclusion for such item. | Enter text here | Enter text here | Enter text here | Enter text here |
| 316030 | | Entity and Use-based exemptions. If the state has enacted an entity or use-based exemption for a product that is defined in Part II of the Library of Definitions does the state do so consistent with Part II and Section 327? | Enter text here | Enter text here | Enter text here | Enter text here |
| 316040 | | Use-based exemptions. Can the state confirm that any use-based exemption for an item does not constitute a product-based exemption for a product defined in the Agreement that includes such item? | Enter text here | Enter text here | Enter text here | Enter text here |
| Section 317 | Administration of exemptions | | | | | |
| | SSTGB RULE 317.1 | A. Does the state provide for the following in regard to purchasers claiming exemption: | | | | |
| 317010 | | 1. Seller shall obtain identifying information from purchaser and reason for claiming exemption? | Enter text here | Enter text here | Enter text here | Enter text here |
| 317020 | | 2. Purchaser is not required to provide signature, unless paper exemption certificate? | Enter text here | Enter text here | Enter text here | Enter text here |

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| 317030 | | 3. Seller shall use standard form for claiming exemption electronically? | Enter text here | Enter text here | Enter text here | Enter text here |
| 317040 | | 4. Seller shall obtain same information for proof regardless of medium? | Enter text here | Enter text here | Enter text here | Enter text here |
| 317050 | | 5. Does the state issue identification numbers to exempt purchasers that must be presented to sellers? | Enter text here | Enter text here | Enter text here | Enter text here |
| 317060 | | 6. Seller shall maintain records of exempt transaction and provide to state when requested? | Enter text here | Enter text here | Enter text here | Enter text here |
| 317070 | The Governing Board has not defined "does not burden sellers." The burden is on each state to prove that something other than a direct-pay permit or exemption certificate meets this provision. | 7. Does the state administer use-based and entity-based exemptions when practicable through a direct pay permit, an exemption certificate, or another means that does not burden sellers. | Enter text here | Enter text here | Enter text here | Enter text here |
| 317080 | SSTGB RULE 317.2 | 8. In the case of drop shipment sales, does the state allow a third party vendor to claim a resale exemption based on an exemption certificate provided by its customer/re-seller or any other acceptable information available to the third party vendor evidencing qualification for a resale exemption, regardless of whether the customer/re-seller is registered to collect and remit sales and use tax in | Enter text here | Enter text here | Enter text here | Enter text here |

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| | | the state where the sale is sourced? | | | | |
| 317090 | | B. Does the state relieve the seller from any tax if it is determined that the purchaser improperly claimed an exemption and hold the purchaser liable for the tax, assuming the exceptions in the section? | Enter text here | Enter text here | Enter text here | Enter text here |
| 317100 | | C. Does the state relieve a seller of the tax otherwise applicable if the seller obtains a fully completed exemption certificate or captures the relevant data elements required under the Agreement within 90 days subsequent to the date of sale? | Enter text here | Enter text here | Enter text here | Enter text here |
| 317110 | CRIC INTERPRETIVE OPINION 2011-3 | D.1. Does the state provide the seller with 120 days subsequent to a request for substantiation by a state, if the seller has not obtained an exemption certificate as provided in C, to obtain an exemption certificate or other information establishing the transaction was not subject to tax? | Enter text here | Enter text here | Enter text here | Enter text here |
| 317120 | | D.2. Subsequent to the 90-day period provided in C, does the state relieve a seller of the tax for exemption certificates taken in good faith or other information establishing the transaction was not subject to tax that are | Enter text here | Enter text here | Enter text here | Enter text here |

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| | | obtained by the seller as provided in D.1.? | | | | |
| 317130 | | G. Does the state post the Streamlined Exemption Certificate on its website? | Enter text here | Enter text here | Enter text here | Enter text here |
| 317140 | The answer to this question does not impact certification, but it would provide useful information to taxpayers. | 2. Does the state require purchasers to update exemption certificate information or to reapply with the state to claim certain exemption? | Enter text here | Enter text here | Enter text here | Enter text here |
| 317150 | | 3. Does the state relieve a seller of tax if the seller obtains a blanket exemption certificate for a purchaser with which the seller has a recurring business relationship? | Enter text here | Enter text here | Enter text here | Enter text here |
| Section 318 | Uniform tax returns | | | | | |
| 318010 | | A. Does the state require the filing of only one tax return for each taxing period for each seller for the state and all local jurisdictions? | Enter text here | Enter text here | Enter text here | Enter text here |
| 318020 | | B.1. Does the state require that returns be filed no sooner than the twentieth day of the month following the month in which the transaction occurred? | Enter text here | Enter text here | Enter text here | Enter text here |
| 318030 | | B.2. Does the state provide when the due date for a return falls on a Saturday or Sunday or legal holiday, the return shall be due the next succeeding business day. | Enter text here | Enter text here | Enter text here | Enter text here |

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|---------------|----------------------|--|-----------------|-----------------|-----------------|-----------------|
| 318040 | | C.1. Does the state accept the SER approved by the governing board? | Enter text here | Enter text here | Enter text here | Enter text here |
| 318050 | | C 2. Does the state require the submission of exemption information on part 2 of the SER, excluding Model 4 sellers without a legal requirement to register? | Enter text here | Enter text here | Enter text here | Enter text here |
| 318060 | | C.3. Does the state allow Model 1, Model 2, and Model 3 sellers to submit its sales and use tax returns in a simplified format that does not include more data fields than permitted by the governing board? | Enter text here | Enter text here | Enter text here | Enter text here |
| 318070 | | C 3.c. Does the state allow a model 4 seller to file an SER? | Enter text here | Enter text here | Enter text here | Enter text here |
| 318080 | Effective 1-1-2013 | C.3.d. Does the state allow sellers not registered under the Agreement to file an SER? | Enter text here | Enter text here | Enter text here | Enter text here |
| 318090 | | D. Does the state require the filing of a return from a seller who registers under the Agreement and indicates that it anticipates making no sales that would be sourced to that state? | Enter text here | Enter text here | Enter text here | Enter text here |
| 318095 | Required by 1-1-2019 | E. Has the state adopted webservices as the standardized transmission process that allows for receipt or uniform tax returns and other formatted information approved by the Governing Board? | Enter text here | Enter text here | Enter text here | Enter text here |

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|--------------------|--|--|-----------------|-----------------|-----------------|-----------------|
| 318100 | | F. Does the state give notice to a seller registered under the Agreement, that has no legal requirement to register in a state, who failed to file a return, a minimum 30 days notice prior to establishing a liability amount for taxes based solely on the seller's failure to timely file? | Enter text here | Enter text here | Enter text here | Enter text here |
| Section 319 | Uniform rules for remittance of funds | | | | | |
| 319010 | | A1. Does the state require more than one remittance for each return? | Enter text here | Enter text here | Enter text here | Enter text here |
| 319020 | | A2. If the state requires more than one remittance for each return does it do so only if: (1) seller collects more than \$30,000 in sales and use taxes in state during preceding year, (2) any additional remittance to be determined through a calculation method, and (3) the seller is not required to file additional return? | Enter text here | Enter text here | Enter text here | Enter text here |
| 319030 | | C. Does the state allow payment to be made by both ACH Credit & ACH Debit? | Enter text here | Enter text here | Enter text here | Enter text here |
| 319040 | | D. Does the state provide an alternative method for "same day" payment if electronic fund transfer fails (electronic check or Fed Wire)? | Enter text here | Enter text here | Enter text here | Enter text here |
| 319050 | | E 1. Does the state provide that if a due date falls on a Saturday, Sunday or a legal holiday in the state, the | Enter text here | Enter text here | Enter text here | Enter text here |

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| | | taxes are due on the next succeeding business day? | | | | |
| 319060 | | E 2. Does the state provide that if a due date falls on a day the Federal Reserve Bank is closed, the taxes are due on the next day the Federal Reserve Bank is open? | Enter text here | Enter text here | Enter text here | Enter text here |
| 319070 | | F. Does the state require that any data that accompanies a remittance to be formatted using uniform tax type and payment type codes? | Enter text here | Enter text here | Enter text here | Enter text here |
| Section 320 | Uniform rules for recovery of bad debts | | | | | |
| 320010 | | A. Does the state allow a seller to take a deduction from taxable sales for bad debts? | Enter text here | Enter text here | Enter text here | Enter text here |
| 320020 | | B. Does the state use the definition of bad debt found in 26 U.S.C. Sec. 166 as basis for calculating a bad debt recovery, excluding: financing charges or interest; sales or use taxes charged on purchase price; uncollectible amounts on property that remains in possession of seller until full price paid; expenses incurred in attempt to collect debt, and repossessed property? | Enter text here | Enter text here | Enter text here | Enter text here |
| 320030 | | C1. Does the state allow bad debts to be deducted on the return for the period during which the bad debt is written off as uncollectible on and is | Enter text here | Enter text here | Enter text here | Enter text here |

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| | | eligible be deducted for federal income tax purposes? | | | | |
| 320040 | | C2. If the seller is not required to file a federal income tax return does the state allow bad debts to be deducted on the return for the period during which the bad debt is written off as uncollectible on and would be eligible be deducted for federal income tax purposes if the seller was required to file a federal return? | Enter text here | Enter text here | Enter text here | Enter text here |
| 320050 | | D. Does the state require that, if a deduction is taken for a bad debt and the debt is subsequently collected in whole or in part, the tax on the amount so collected must be paid and reported on the return files for the period in which the collection is made? | Enter text here | Enter text here | Enter text here | Enter text here |
| 320060 | | E. Does the state provide that, when the amount of a bad debt exceeds taxable sales for period when written off, a refund claim may be filed within the applicable statute of limitations (measured from due date of return on which bad debt could first be claimed)? | Enter text here | Enter text here | Enter text here | Enter text here |
| 320070 | | F. Does the state provide that if filing responsibilities are assumed by a CSP, the state allows the CSP to claim, on behalf of the seller, any bad debt allowance? | Enter text here | Enter text here | Enter text here | Enter text here |

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| 320080 | | G. Does the state provide that, for purposes of reporting payment on previously claimed bad debt, any payments made are applied first proportionately to taxable price of property or service and sales tax thereon, and secondly to interest, service charges, and any other charges? | Enter text here | Enter text here | Enter text here | Enter text here |
| 320090 | | H. Does the state permit allocation of a bad debt among states if the books and records of the party support allocation among states? | Enter text here | Enter text here | Enter text here | Enter text here |
| Section 321 | Confidentiality and privacy protections under Model 1 | | | | | |
| 321010 | | E. Does the state provide public notification to consumers, including exempt purchasers, of state's practices relating to collection, use and retention of personally identifiable information? | Enter text here | Enter text here | Enter text here | Enter text here |
| 321020 | | F. Does the state provide that when any personally identifiable information is no longer required for purposes in Section 321 subsection (D)(4), such information shall no longer be retained by state? | Enter text here | Enter text here | Enter text here | Enter text here |
| 321030 | | G. Does the state provide that when personally identifiable information regarding an individual is retained by or on behalf of state, the state shall provide reasonable access | Enter text here | Enter text here | Enter text here | Enter text here |

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| | | to information by such individual and a right to correct inaccurate information? | | | | |
| 321040 | | H. Does the state provide that if anyone other than a member state or person authorized by state law or the Agreement seeks to discover personally identifiable information, state makes reasonable and timely effort to notify the individual of the request? | Enter text here | Enter text here | Enter text here | Enter text here |
| 321050 | | I. Is the state's privacy policy subject to enforcement by state's AG or other appropriate government authority? | Enter text here | Enter text here | Enter text here | Enter text here |
| Section 322 | Sales tax holidays | | | | | |
| 322010 | | A. Does the state have sales tax holidays? | Enter text here | Enter text here | Enter text here | Enter text here |
| 322020 | | 1. If a state has a holiday, does the state limit the holiday exemption to items that are specifically defined in Part II or Part III(B) of the Library of Definitions and apply the exemptions uniformly to state and local sales and use taxes? | Enter text here | Enter text here | Enter text here | Enter text here |
| 322030 | | 2. If a state has a holiday, does the state provide notice of the holiday at least 60 days prior to first day of the calendar month in which the holiday will begin? | Enter text here | Enter text here | Enter text here | Enter text here |

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| 322040 | | 3. If a state has a holiday, does the state apply an entity or use based exemption to items? | Enter text here | Enter text here | Enter text here | Enter text here |
| 322050 | | 3. If a state has a holiday, does the state limit a product based exemption to items purchased for personal or non-business use? | Enter text here | Enter text here | Enter text here | Enter text here |
| 322060 | | 4. If a state has a holiday, does the state require a seller to obtain an exemption certificate or other certification from a purchaser for items to be exempted during a sales tax holiday? | Enter text here | Enter text here | Enter text here | Enter text here |
| 322070 | | B1. If a state's holiday includes a price threshold, does the state provide that the threshold includes only items priced below threshold? | Enter text here | Enter text here | Enter text here | Enter text here |
| 322080 | | B2. If a state's holiday includes a price threshold, does the state exempt only a portion of the price of an individual item during holiday? | Enter text here | Enter text here | Enter text here | Enter text here |
| 322090 | | C. Does the state meet each of the procedural requirements for holidays? | Enter text here | Enter text here | Enter text here | Enter text here |
| 322100 | | 1. Layaway sales? | Enter text here | Enter text here | Enter text here | Enter text here |
| 322110 | | 2. Bundled sales? | Enter text here | Enter text here | Enter text here | Enter text here |
| 322120 | | 3. Coupons and discounts? | Enter text here | Enter text here | Enter text here | Enter text here |
| 322130 | | 4. Splitting of items normally sold together? | Enter text here | Enter text here | Enter text here | Enter text here |
| 322140 | | 5. Rain checks? | Enter text here | Enter text here | Enter text here | Enter text here |
| 322150 | | 6. Exchanges? | Enter text here | Enter text here | Enter text here | Enter text here |

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|--------------------|----------------------------|---|-----------------|-----------------|-----------------|-----------------|
| 322160 | | 7. Delivery charges? | Enter text here | Enter text here | Enter text here | Enter text here |
| 322170 | | 8. Order date and back orders? | Enter text here | Enter text here | Enter text here | Enter text here |
| 322180 | | 9. Returns? | Enter text here | Enter text here | Enter text here | Enter text here |
| 322190 | | 10. Different time zones? | Enter text here | Enter text here | Enter text here | Enter text here |
| Section 323 | Caps and thresholds | | | | | |
| 323010 | | 1. Does the state have any caps or thresholds on the application of rates or exemptions based on the value of a transaction or item other than clothing, motor vehicles, aircraft, watercraft, modular homes, manufactured homes or mobile home or instances where the burden of administration has been shifted from the retailer? | Enter text here | Enter text here | Enter text here | Enter text here |
| 323020 | | 2. Does the state have any caps that are based on application of rates unless the application of rates are administered in a manner that places no additional burden on retailer? | Enter text here | Enter text here | Enter text here | Enter text here |
| 323030 | | B. Do local jurisdictions within the state that levy sales or use tax have caps or thresholds on application of rates or exemptions that are based on value of transaction or item? | Enter text here | Enter text here | Enter text here | Enter text here |
| 323040 | | D.1. Does the state have cap or threshold on the value of clothing? | Enter text here | Enter text here | Enter text here | Enter text here |
| 323050 | | D.2. If the state has a threshold on clothing, does the state meet each of the following requirements: | | | | |

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| 323060 | | a. Either provide that (1) the entire price if the item is taxable if the price is over the threshold or (b) only the portion of the price of each item over the threshold is taxable? | Enter text here | Enter text here | Enter text here | Enter text here |
| 323070 | | b. The price threshold of each individual item is greater than \$110? | Enter text here | Enter text here | Enter text here | Enter text here |
| 323080 | | c. If the state adopts a clothing threshold under this Section of the Agreement and a sales tax holiday on clothing under Section 322 of the Agreement, does the state provide that the clothing threshold under this Section does not apply during the sales tax holiday on clothing? | Enter text here | Enter text here | Enter text here | Enter text here |
| Section 324 | Rounding rule | | | | | |
| 324010 | | 1. Does the state provide that the tax computation must be carried to the third decimal place? | Enter text here | Enter text here | Enter text here | Enter text here |
| 324020 | | 2. Does the state provide that the tax must be rounded to a whole cent using a method that rounds up to next cent whenever third decimal place is greater than four after? | Enter text here | Enter text here | Enter text here | Enter text here |
| 324030 | | B.1. Does the state allow sellers to elect to compute tax due on a transaction, on an item or invoice basis, and shall allow rounding rule to be applied to | Enter text here | Enter text here | Enter text here | Enter text here |

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|--------------------|-----------------------------------|---|-----------------|-----------------|-----------------|-----------------|
| | | aggregated state and local taxes? | | | | |
| 324040 | | B.2. Can the state confirm that it has repealed any requirements for sellers to collect tax on bracket system? | Enter text here | Enter text here | Enter text here | Enter text here |
| Section 325 | Customer refund procedures | | | | | |
| 325010 | | C. Does the state provide that a cause of action against seller does not accrue until the purchaser has provided written notice to the seller and the seller has had 60 days to respond? Notice must contain information necessary to determine validity of request. | Enter text here | Enter text here | Enter text here | Enter text here |
| 325020 | | D. Does the state provide for uniform language in regard to presumption of a reasonable business practice when a seller: I) uses either a provider or a system, including a proprietary system, that is certified by the state; and ii) has remitted to state all taxes collected, less deductions, credits or collection allowances? | Enter text here | Enter text here | Enter text here | Enter text here |
| Section 326 | Direct pay permits | | | | | |

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| 326010 | | Does the state provide for a direct pay authority that allows the holder of a direct pay permit to purchase otherwise taxable goods and services without payment of tax to the supplier at the time of purchase? | Enter text here | Enter text here | Enter text here | Enter text here |
| Section 327 | Library of definitions | | | | | |
| 327010 | | A. If term defined in Library appears in state's statutes, rules or regulations, has the state adopted the definition in substantially the same language as the Library definition? | Enter text here | Enter text here | Enter text here | Enter text here |
| 327020 | | B. Can the state confirm that it does not use a Library definition that is contrary to meaning of Library definition? | Enter text here | Enter text here | Enter text here | Enter text here |
| 327030 | SSTGB RULES 327.1, APPENDIX L (Health Care Lists) and APPENDIX N (Candy Products) and CRIC INTERPRETIVE OPINION 2006-5 | C. Except as provided in Sections 316 and 332 and Library, can the state confirm that it imposes tax on all products and services included within each Part II or Part III(B) definition or exempts from tax all products or services within each definition, including all products and services listed in the rules, appendices and interpretive opinions adopted by the Governing Board? | Enter text here | Enter text here | Enter text here | Enter text here |

| Section 328 | Taxability Matrix | | | | | |
|---------------|-------------------|---|-----------------|-----------------|-----------------|-----------------|
| 328010 | | A1. Has the state completed the Library of Definitions portion of the taxability matrix in the downloadable format approved by Governing Board? | Enter text here | Enter text here | Enter text here | Enter text here |
| 328020 | | A2. Has the state completed the Tax Administration Practices portion of the taxability matrix in the downloadable format approved by the Governing Board? | Enter text here | Enter text here | Enter text here | Enter text here |
| 328030 | | B. Does the state provide notice of changes in the taxability matrix as required by the Governing Board? | Enter text here | Enter text here | Enter text here | Enter text here |
| 328040 | | C. Does the state relieve sellers and CSPs from liability to the state and its local jurisdictions for having charged and collected incorrect tax resulting from erroneous data in the Library of Definitions section of the taxability matrix? | Enter text here | Enter text here | Enter text here | Enter text here |
| 328060 | | E. If the state taxes specified digital products, has the state noted such in the Library of Definitions section of the taxability matrix? | Enter text here | Enter text here | Enter text here | Enter text here |

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| 328070 | | F. If the state has a sales tax holiday, has the state noted the exemption in the Library of Definitions section of the taxability matrix? | Enter text here | Enter text here | Enter text here | Enter text here |
| Section 329 | Effective date for rate changes | | | | | |
| | | Does the state provide that the effective date of rate changes for services covering a period starting before or ending after the statutory effective date is as follows: | | | | |
| 329010 | | 1. For a rate increase, the new rate shall apply to the first billing period starting on or after the effective date? | Enter text here | Enter text here | Enter text here | Enter text here |
| 329020 | | 2. For a rate decrease, new rate shall apply to bills rendered on or after the effective date? | Enter text here | Enter text here | Enter text here | Enter text here |
| Section 330 | Bundled Transactions | | | | | |
| 330010 | SSTGB RULES 330.1 and 330.2 | A. Has the state adopted and does the state utilize the core definition of "bundled transaction" to determine tax treatment? | Enter text here | Enter text here | Enter text here | Enter text here |
| | | C. Can the state confirm that for bundled transactions that include telecommunication service, ancillary service, internet access, or audio or video programming service the following rules apply: | | | | |

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| 330020 | | 1. For transactions that include both taxable and nontaxable items, the price attributable to nontaxable items is exempt if the provider can identify the price by reasonable and verifiable standards from its books and records. | Enter text here | Enter text here | Enter text here | Enter text here |
| 330030 | | 2. For transactions that include products subject to different tax rates, the total price may be treated as attributable to the products subject to tax at the highest tax rate unless the provider can identify by reasonable and verifiable standards the portion of the price attributable to the products subject to tax at the lower rate from its books and records that are kept in the regular course of business for other purposes, including, but not limited to, non-tax purposes? | Enter text here | Enter text here | Enter text here | Enter text here |
| 330040 | SSTGB RULE 330.3 | D. If the state otherwise has not specifically imposed tax on the retail sales of computer software maintenance contracts, does the state treat software maintenance contracts as provided in this section? | Enter text here | Enter text here | Enter text here | Enter text here |

| Section 331 | Relief from certain liability for purchasers | | | | | |
|-------------|--|--|-----------------|-----------------|-----------------|-----------------|
| | | A. Does the state provide relief for purchasers from liability for penalty to that state and its local jurisdictions for having failed to pay the correct amount of sales or use tax in the following circumstances: | | | | |
| 331010 | | 1. A purchaser's seller or CSP relied on erroneous data provided by the state on tax rates, boundaries, taxing jurisdiction assignments, or in the taxability matrix completed by the state pursuant to Section 328? | Enter text here | Enter text here | Enter text here | Enter text here |
| 331020 | | 2. A purchaser holding a direct pay permit relied on erroneous data provided by the state on tax rates, boundaries, taxing jurisdiction assignments, or in the taxability matrix completed by the state pursuant to Section 328? | Enter text here | Enter text here | Enter text here | Enter text here |
| 331030 | | 3. A purchaser relied on erroneous data provided by the state in the taxability matrix completed by the state pursuant to Section 328? | Enter text here | Enter text here | Enter text here | Enter text here |
| 331040 | | 4. A purchaser using databases pursuant to subsections (F), (G), and (H) of Section 305 relied on erroneous data provided by the state on tax rates, | Enter text here | Enter text here | Enter text here | Enter text here |

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| | | boundaries, or taxing jurisdiction assignments? | | | | |
| 331050 | | B. (Except where prohibited by a member state's constitution) Does the state relieve a purchaser from liability for tax and interest to the state and its local jurisdictions for having failed to pay the correct amount of sales or use tax in the circumstances described in Section 331 A, provided that, with respect to reliance on the taxability matrix completed by the state pursuant to Section 328, such relief is limited to the state's erroneous classification in the taxability matrix of terms included in the Library of Definitions as "taxable" or "exempt", "included in sales price" or "excluded from sales price" or "included in the definition" or "excluded from the definition". | Enter text here | Enter text here | Enter text here | Enter text here |
| Section 332 | Specified Digital Products | | | | | |
| 332010 | SSTGB RULES 332.1 and 332.2 | A. Does the state include specified digital products, digital audio-visual works, digital audio works, or digital books in its definition of ancillary services, computer software, telecommunication services or tangible personal property? | Enter text here | Enter text here | Enter text here | Enter text here |

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| 332020 | | D1. Is the state's tax on specified digital products, digital audio-visual works, digital audio works, or digital books construed to apply only to the end user unless specifically imposed on someone other than the end user? | Enter text here | Enter text here | Enter text here | Enter text here |
| 332030 | | D2. Is the state's tax on specified digital products, digital audio-visual works, digital audio works, or digital books construed to apply only on a sale with the right of permanent use unless specifically imposed on a sale with less than permanent use? | Enter text here | Enter text here | Enter text here | Enter text here |
| 332040 | | D3. Is the state's tax on specified digital products, digital audio-visual works, digital audio works, or digital books construed to apply only on a sale which is not conditioned upon continued payment from the purchaser unless specifically imposed on a sale which is conditioned upon continued payment from the purchaser? | Enter text here | Enter text here | Enter text here | Enter text here |
| 332050 | | D4. Does the state's taxability matrix indicate if the state's tax is imposed on a product transferred electronically to a person other than the end user or on a sale with the right of less than permanent use granted by the seller or which is conditioned upon continued payment from the purchaser? | Enter text here | Enter text here | Enter text here | Enter text here |

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| 332060 | | G. Is the state's tax treatment of the sale of a digital code the same as the tax treatment of specified digital product or product delivered electronically to which the digital code relates? | Enter text here | Enter text here | Enter text here | Enter text here |
| Section 333 | Use of Specified Digital Products Effective January 1, 2010 | | | | | |
| 333010 | | Excluding prewritten computer software, does the state include any product transferred electronically in its definition of tangible personal property? | Enter text here | Enter text here | Enter text here | Enter text here |
| Section 334 | Prohibited replacement taxes | | | | | |
| 334010 | SSTGB RULE 334 | Does the state have any prohibited replacement taxes? | Enter text here | Enter text here | Enter text here | Enter text here |
| Section 335 | Tax Administration Practices | | | | | |
| 335010 | No state shall be found out of compliance with the Agreement because the effect of the state's laws, rules, regulations, and policies do not follow each of the tax administration practices adopted by the Governing Board. | Did the state complete the Tax Administration Practices section of the taxability matrix by the first day of the calendar month that is at least 60 days after the date the Governing Board selects a disclosed and/or best practice and submit it to the Executive Director for posting on the Governing Board's website? | Enter text here | Enter text here | Enter text here | Enter text here |

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| Section 401 | Seller participation | | | | | |
| 401010 | SSTGB RULE 401.1 | A. Does the state participate in the Governing Board's online registration system? | Enter text here | Enter text here | Enter text here | Enter text here |
| 401020 | | B. Does the state provide that it will not use a seller's registration with the central registration system and collection of taxes in member states as the sole factor in determining whether seller has nexus with state for tax at any time? | Enter text here | Enter text here | Enter text here | Enter text here |
| Section 402 | Amnesty for registration | | | | | |
| 402010 | CRIC INTERPRETIVE OPINIONS IO06008 and IO06009 | A.1. Does the state provide amnesty to a seller who registers through the Streamlined registration system for the state in which the amnesty is sought if the seller pays or collects and remits the applicable tax in accordance with Agreement on sales made to purchasers in all full member states in which the seller makes sales, provided the seller was not so registered in state in 12-month period preceding effective date of state's participation in the Agreement? Sellers that are only making wholesale sales in a state which does not require wholesalers to register and sellers who only make sales through a | Enter text here | Enter text here | Enter text here | Enter text here |

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| | | marketplace facilitator in a state which does not require those sellers to register, would not be required to register in those states to qualify for amnesty. | | | | |
| 402020 | | A.2. Does the state provide that their amnesty will preclude assessment for tax together with penalty and interest for sales made during the period the seller was not registered in the state, provided registration occurs within 12 months of the effective date of state's participation in the Agreement? | Enter text here | Enter text here | Enter text here | Enter text here |
| 402030 | | A.3. For states that join the Agreement after the seller has already registered under the Agreement, does the state provide amnesty to those sellers in accordance with A.1. and A.2. above? | Enter text here | Enter text here | Enter text here | Enter text here |
| 402040 | CRIC INTERPRETIVE OPINION 2006-2 | B. Does the state provide that its amnesty is not available to a seller who has received a notice of audit from that state and the audit is not yet resolved, including any related administrative and judicial processes? | Enter text here | Enter text here | Enter text here | Enter text here |
| 402050 | CRIC INTERPRETIVE OPINION 2006-1 | C. Does the state provide that its amnesty does not apply to taxes already paid to the state or to taxes already collected by a seller? | Enter text here | Enter text here | Enter text here | Enter text here |

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| 402060 | CRIC INTERPRETIVE OPINIONS 2006-6, 2006-8 and 2006-9 | D. Does the state provide that its amnesty is fully effective, absent fraud or misrepresentation of material fact, as long as the seller continues registration and continues payment of taxes for period of at least 36 months? Did the state toll its statute applicable to asserting a tax liability during 36 month period? | Enter text here | Enter text here | Enter text here | Enter text here |
| 402070 | | E. Does the state provide that its amnesty is applicable only to taxes due from a seller in its capacity as seller and not in its capacity as a buyer? | Enter text here | Enter text here | Enter text here | Enter text here |
| Section 403 | Method of remittance | | | | | |
| 403010 | | Does the state provide that the seller may select one of the technology models? | Enter text here | Enter text here | Enter text here | Enter text here |
| 403020 | | A. Model 1-seller selects CSP as agent to perform all functions except remit tax on its own purchases? | Enter text here | Enter text here | Enter text here | Enter text here |
| 403030 | | B. Model 2-seller selects CAS which calculates amount of tax due? | Enter text here | Enter text here | Enter text here | Enter text here |
| 403040 | | C. Model 3-seller utilizes own proprietary system that has been certified as a CAS? | Enter text here | Enter text here | Enter text here | Enter text here |
| Section 404 | Registration by an agent | | | | | |
| 404010 | | Does the state provide that the seller may be registered by an agent? | Enter text here | Enter text here | Enter text here | Enter text here |
| 404020 | This isn't a compliance issue but | Does the state require that the written agent | Enter text here | Enter text here | Enter text here | Enter text here |

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| | is something sellers and their agents should know. | appointments be submitted to the state? | | | | |
| Section 501 | Provider and System Certification | | | | | |
| 501010 | SSTGB RULES 501.1, 501.2, 501.3, 501.4, 501.5, 501.6, 501.7 and 501.8 | A. Does state law provide for provider and system certification to aid in the administration of sales and use tax collection? | Enter text here | Enter text here | Enter text here | Enter text here |
| Section 502 | State review and approval of Certified Automated System Software and Certain Liability Relief | | | | | |
| 502010 | | A. Can the state confirm that it reviews software submitted for certification as a CAS under Section 501? | Enter text here | Enter text here | Enter text here | Enter text here |
| 502020 | | B. Does the state provide liability relief to CSP's and model 2 sellers for reliance on the certification? | Enter text here | Enter text here | Enter text here | Enter text here |
| 502030 | | C. Does the state provide liability relief to CSP's in the same manner as provided to sellers under Section 317? | Enter text here | Enter text here | Enter text here | Enter text here |
| 502040 | | E. Does the state allow the CSP or model 2 seller 10 days to correct classification of items found to be in error before holding the CSP or model 2 seller liable? | Enter text here | Enter text here | Enter text here | Enter text here |

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|--|--|--|-----------------|-----------------|-----------------|-----------------|
| Section 601 | Monetary allowance under Model 1 | | | | | |
| 601010 | | A. Does the state provide a monetary allowance to a CSP in Model 1 in accordance with the terms of the contract between the governing board and the CSP? | Enter text here | Enter text here | Enter text here | Enter text here |
| Section 602 | Monetary allowance for Model 2 sellers | | | | | |
| 602010 | SSTGB RULES 602.1 and 602.2 | Does the state provide monetary allowance to Model 2 sellers pursuant to the Governing Board's rules? | Enter text here | Enter text here | Enter text here | Enter text here |
| APPENDIX C - LIBRARY OF DEFINITIONS | | | | | | |
| Please verify for each item that the state uses the definition provided by the Agreement. If the item is not applicable in your state, answer "N/A." | | | | | | |
| Part I | Administrative definitions | | | | | |
| AD010 | SSTB RULE 330.1 | Bundled transaction | Enter text here | Enter text here | Enter text here | Enter text here |
| AD020 | SSTGB RULE 327.4 and CRIC INTERPRETIVE OPINION 2015-2 | Delivery charges | Enter text here | Enter text here | Enter text here | Enter text here |
| AD030 | SSTGB RULE 327.6 and CRIC INTERPRETIVE OPINIONS 2006-12 and 2008-2 | Direct mail | Enter text here | Enter text here | Enter text here | Enter text here |
| AD040 | | Lease or rental | Enter text here | Enter text here | Enter text here | Enter text here |
| AD050 | | Purchase price | Enter text here | Enter text here | Enter text here | Enter text here |
| AD060 | | Retail sale or Sale at retail | Enter text here | Enter text here | Enter text here | Enter text here |
| AD070 | SSTGB RULES 327.4, 327.7 and 327.9 and AMENDED | Sales price | Enter text here | Enter text here | Enter text here | Enter text here |

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| | DEFINITION ON SEPTEMBER 16, 2015 RELATING TO THE EXCLUSION FOR CERTAIN FEDERAL EXCISE TAXES AND FEES | | | | | |
| AD080 | | Telecommunications nonrecurring charges | Enter text here | Enter text here | Enter text here | Enter text here |
| AD090 | CRIC INTERPRETIVE OPINION 2009-1 | Tangible personal property | Enter text here | Enter text here | Enter text here | Enter text here |
| Part II | Product definitions | CLOTHING | | | | |
| PD010 | | Clothing | Enter text here | Enter text here | Enter text here | Enter text here |
| PD020 | | Clothing accessories or equipment | Enter text here | Enter text here | Enter text here | Enter text here |
| PD022 | | Diapers | Enter text here | Enter text here | Enter text here | Enter text here |
| PD030 | | Essential clothing | Enter text here | Enter text here | Enter text here | Enter text here |
| PD040 | CRIC INTERPRETIVE OPINION 2006-5 | Fur clothing | Enter text here | Enter text here | Enter text here | Enter text here |
| PD050 | | Protective equipment | Enter text here | Enter text here | Enter text here | Enter text here |
| PD060 | | Sport or recreational equipment | Enter text here | Enter text here | Enter text here | Enter text here |
| | | COMPUTER RELATED | | | | |
| PD070 | | Computer | Enter text here | Enter text here | Enter text here | Enter text here |
| PD080 | CRIC INTERPRETIVE OPINION 2009-1 | Computer software | Enter text here | Enter text here | Enter text here | Enter text here |
| PD090 | | Delivered electronically | Enter text here | Enter text here | Enter text here | Enter text here |
| PD100 | | Electronic | Enter text here | Enter text here | Enter text here | Enter text here |
| PD110 | | Load and leave | Enter text here | Enter text here | Enter text here | Enter text here |
| PD120 | SSTGB RULES 309.2 amd 309.5 and CRIC INTERPRETIVE OPINION 2009-1 | Prewritten computer software | Enter text here | Enter text here | Enter text here | Enter text here |
| PD130 | SSTGB RULES 309.4 and 327.5 | Computer software maintenance contract | Enter text here | Enter text here | Enter text here | Enter text here |

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| PD140 | | Mandatory computer software maintenance contract | Enter text here | Enter text here | Enter text here | Enter text here |
| PD150 | | Optional computer software maintenance contract | Enter text here | Enter text here | Enter text here | Enter text here |
| | SSTB RULE 332.1 | DIGITAL PRODUCTS | | | | |
| PD160 | | Specified digital products | Enter text here | Enter text here | Enter text here | Enter text here |
| PD170 | | Digital audio-visual works | Enter text here | Enter text here | Enter text here | Enter text here |
| PD180 | | Digital audio works | Enter text here | Enter text here | Enter text here | Enter text here |
| PD190 | | Digital books | Enter text here | Enter text here | Enter text here | Enter text here |
| | | FOOD AND FOOD PRODUCTS | | | | |
| PD200 | | Alcoholic beverages | Enter text here | Enter text here | Enter text here | Enter text here |
| PD210 | | Bottled water | Enter text here | Enter text here | Enter text here | |
| PD220 | SSTGB RULE 327.8 and APPENDIX N and CRIC INTERPRETIVE OPINIONS 2007-3, 2009-4, 2009-5 and 2013-2 | Candy | Enter text here | Enter text here | Enter text here | Enter text here |
| PD230 | | Dietary supplement | Enter text here | Enter text here | Enter text here | Enter text here |
| PD240 | CRIC INTERPRETIVE OPINIONS 2010-3 and 2011-1 | Food and food ingredients | Enter text here | Enter text here | Enter text here | Enter text here |
| PD250 | | Food sold through vending machines | Enter text here | Enter text here | Enter text here | Enter text here |
| PD260 | CRIC INTERPRETIVE OPINIONS 2006-4, 2006-11 AND 2013-3 | Prepared food | Enter text here | Enter text here | Enter text here | Enter text here |
| PD270 | CRIC INTERPRETIVE OPINIONS 2009-2 and 2013-1 | Soft drinks | Enter text here | Enter text here | Enter text here | Enter text here |

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| PD280 | | Tobacco | Enter text here | Enter text here | Enter text here | Enter text here |
| | | HEALTH-CARE | | | | |
| PD285 | | Breast pump | Enter text here | Enter text here | Enter text here | Enter text here |
| PD286 | | Breast pump collection and storage supplies | Enter text here | Enter text here | Enter text here | Enter text here |
| PD287 | | Breast pump kit | Enter text here | Enter text here | Enter text here | Enter text here |
| PD290 | CRIC INTERPRETIVE OPINION 2007-1 | Drug | Enter text here | Enter text here | Enter text here | Enter text here |
| PD300 | CRIC INTERPRETIVE OPINION 2015-1 | Durable medical equipment (effective 1/1/08) | Enter text here | Enter text here | Enter text here | Enter text here |
| PD305 | | Feminine Hygiene Products (adopted 5/11/17) | Enter text here | Enter text here | Enter text here | Enter text here |
| PD310 | | Grooming and hygiene products | Enter text here | Enter text here | Enter text here | Enter text here |
| PD320 | | Mobility enhancing equipment | Enter text here | Enter text here | Enter text here | Enter text here |
| PD330 | | Over-the-counter-drug | Enter text here | Enter text here | Enter text here | Enter text here |
| PD340 | | Prescription | Enter text here | Enter text here | Enter text here | Enter text here |
| PD350 | CRIC INTERPRETIVE OPINION 2015-1 | Prosthetic device | Enter text here | Enter text here | Enter text here | Enter text here |
| | SSTGB RULE 327.2 | TELECOMMUNICATIONS | | | | |
| | | The following are Tax Base/Exemption terms: | | | | |
| PD360 | | Ancillary services | Enter text here | Enter text here | Enter text here | Enter text here |
| PD370 | | Conference bridging service | Enter text here | Enter text here | Enter text here | Enter text here |
| PD380 | | Detailed telecommunications billing service | Enter text here | Enter text here | Enter text here | Enter text here |
| PD390 | | Directory assistance | Enter text here | Enter text here | Enter text here | Enter text here |

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|-----------------|--------------------------------------|--|-----------------|-----------------|-----------------|-----------------|
| PD400 | | Vertical service | Enter text here | Enter text here | Enter text here | Enter text here |
| PD410 | | Voice mail service | Enter text here | Enter text here | Enter text here | Enter text here |
| PD420 | | Telecommunications service | Enter text here | Enter text here | Enter text here | Enter text here |
| PD430 | | 800 service | Enter text here | Enter text here | Enter text here | Enter text here |
| PD440 | | 900 service | Enter text here | Enter text here | Enter text here | Enter text here |
| PD450 | | Fixed wireless service | Enter text here | Enter text here | Enter text here | Enter text here |
| PD460 | | Mobile wireless service | Enter text here | Enter text here | Enter text here | Enter text here |
| PD470 | CRIC INTERPRETIVE OPINION 2010-2 | Paging service | Enter text here | Enter text here | Enter text here | Enter text here |
| PD480 | SSTGB RULE 327.2(l) | Prepaid calling service | Enter text here | Enter text here | Enter text here | Enter text here |
| PD490 | SSTGB INTERPRETIVE OPINION 2015-3 | Prepaid wireless calling service | Enter text here | Enter text here | Enter text here | Enter text here |
| PD500 | | Private communications service | Enter text here | Enter text here | Enter text here | Enter text here |
| PD510 | | Value-added non-voice data service | Enter text here | Enter text here | Enter text here | Enter text here |
| | | The following are Modifiers of Sales Tax Base/Exemption Terms: | Enter text here | Enter text here | Enter text here | Enter text here |
| PD520 | | Coin-operated telephone service | Enter text here | Enter text here | Enter text here | Enter text here |
| PD530 | | International | Enter text here | Enter text here | Enter text here | Enter text here |
| PD540 | | Interstate | Enter text here | Enter text here | Enter text here | Enter text here |
| PD550 | | Intrastate | Enter text here | Enter text here | Enter text here | Enter text here |
| PD560 | | Pay telephone service | Enter text here | Enter text here | Enter text here | Enter text here |
| PD570 | | Residential telecommunications service | Enter text here | Enter text here | Enter text here | Enter text here |
| Part III | Sales Tax Holiday Definitions | | | | | |
| HD010 | | Disaster Preparedness Supply | Enter text here | Enter text here | Enter text here | Enter text here |
| HD020 | | Disaster Preparedness General Supply | Enter text here | Enter text here | Enter text here | Enter text here |
| HD030 | | Disaster Preparedness Safety Supply | Enter text here | Enter text here | Enter text here | Enter text here |

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| HD040 | | Disaster Preparedness Food-Related Supply | Enter text here | Enter text here | Enter text here | Enter text here |
| HD050 | | Disaster Preparedness Fastening Supply | Enter text here | Enter text here | Enter text here | Enter text here |
| HD060 | | Eligible property | Enter text here | Enter text here | Enter text here | Enter text here |
| HD070 | | Energy Star qualified product | Enter text here | Enter text here | Enter text here | Enter text here |
| HD080 | | Layaway sale | Enter text here | Enter text here | Enter text here | Enter text here |
| HD090 | | Rain check | Enter text here | Enter text here | Enter text here | Enter text here |
| HD100 | CRIC INTERPRETIVE OPINION 2011-2 | School supply | Enter text here | Enter text here | Enter text here | Enter text here |
| HD110 | | School art supply | Enter text here | Enter text here | Enter text here | Enter text here |
| HD120 | | School instructional material | Enter text here | Enter text here | Enter text here | Enter text here |
| HD130 | | School computer supply | Enter text here | Enter text here | Enter text here | Enter text here |
| HD140 | | WaterSense products | Enter text here | Enter text here | Enter text here | Enter text here |