



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: 5/27/2021

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

Contact Person: Christie Comanita

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

Phone: 480-653-7113 **Email:** christie.comanita@sstgb.org

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.)

SSUTA Sec. 107
SSUTA Sec. 322. Sales Tax Holidays
Appendix C – Definitions

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

Should the SSUTA be amended to adopt a definition of “personal protective equipment” for purposes of sales tax holidays and/or allowing states to exclude these items from other defined terms contained in the SSUTA (i.e., clothing) permanently?

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.)

The Covid-19 pandemic has hit States, businesses and individuals universally hard. Some member states have been or may be looking at ways of helping businesses and consumers by enacting exemptions for certain products that may fall within a currently defined SSUTA term. Many of the proposals being discussed include limited exemptions for certain products for limited periods of time while the pandemic continues. SSUTA Sec. 107 was added to address future Presidentially declared states of emergencies.

However, some states may be considering adding “permanent” exemptions for certain products that currently fall within a SSUTA defined term (i.e., facemasks that already fall within the “protective equipment” definition) and if enacted, would result in a compliance issue, unless the state exempts ALL products that fall within such definition.

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.)

Define “Personal Protective Equipment” and other terms the workgroup may identify specifically related to the current pandemic and possible future Presidentially declared states of emergencies and create toggles to allow states to carve these items out from other SSUTA defined terms on a permamnet basis.

Submit completed form to:

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

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.)