

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

**Date:** 8/6/2022

**Name of State or Person(s) submitting request:** SST Staff

**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.)

Definition of candy in Appendix C, Part II of the Library of Definitions  
APP N – Classification of Products as Candy or Food or Food Ingredients

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

Should App N be reviewed and revised to exclude the reference to specific product named items, as well as updating other information as appropriate?

**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.)

Currently App N classifies specific items as either candy or not candy. An explanation is given for some items where clarification is helpful. Most of the explanations give the reason why the item is or is not candy. However, for the items identified as cereal bars w/flour and cereal bars w/out flour rather than a reason for the classification, examples of specific products are given. The specific products may have fallen within the types of items identified at the time App N was adopted, however, it has been brought to the attention of SST staff that some of the specific products listed as examples of cereal bars w/out flour in fact do have flour listed on the ingredient label.

**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 a revised App N.

**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](mailto:Craig.Johnson@SSTGB.org)  
Phone: 608-634-6160  
[www.streamlinedsalestax.org](http://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.)