

Summary of Survey Results – Seller Only Obtains 5-Digit Zip Code

Fact Pattern 1:

- Seller A has never made a previous sale to Customer B and knows nothing about Customer B.
- Seller A makes a sale to Customer B.
- The sale does not take place at Seller A's location, is not an over-the-counter sale and does not require Seller A to know Customer B's street address.
- To complete the transaction, Seller A only needs Customer B's 5-digit zip code.
- Using the 5-digit zip code provided by Customer B, Seller A determines the tax due on this transaction is just the 5% state tax.
- Seller A made this determination by looking up the rate noted in the state's rate and boundary database for that 5-digit zip code.
- If Seller A had obtained Customer B's street address or 9-digit zip code, Seller A would have determined that the total tax due on the transaction would have been 5% state tax plus 0.5% local tax based on that state's rate and boundary database.

Question: Would your state hold Seller A responsible for the additional 0.5% local tax that would have been determined to be due if Seller A had obtained Customer B's street address or 9-digit zip code?

___ Yes – GA, IA, KS, MN, NE, ND, OH, OK, TN, UT, VT, WA, WV, WI, WY

___ No – AR, NV, NC, SD

___ We are a one-rate state so the 5-digit zip results in the proper tax due – KY, IN, MI, NJ, RI

If yes, please provide a copy of (or link to) your state's laws, rules or regulations that authorize the state to hold the seller responsible for the additional tax in these types of situations.

If no, please explain why your state would not hold the seller responsible for any additional local taxes due in these types of situations. Please be as specific as possible.

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Explanations and Statutory references

AR - Arkansas would accept the information presented to the Seller as “due diligence” and would not require the Seller to obtain a 9-digit ZIP code. While the 9-digit ZIP code is helpful in determining the correct local tax, it is not required to establish “due diligence” on the seller. Arkansas would not place the burden on the Seller to obtain the 9-digit ZIP code.

GA - Georgia would consider this a failure to keep records, which is a criminal offence in Georgia.

§ 48-8-10 -- Sales and use tax; Failure of dealer to keep records.

(a) It shall be unlawful for any dealer subject to this article to knowingly and willfully fail to **keep records** or to fail to open the **records** to inspection as required by law.

(b) Any person who violates subsection (a) of this Code section shall be guilty of a misdemeanor of a high and aggravated nature and, upon conviction thereof, shall be punished by a fine of not more than \$5,000.00 or imprisonment for not more than one year, or both. Upon the second or subsequent conviction of a person who violates subsection (a) of this Code section, the person shall be guilty of a felony and shall be punished by a fine of not more than \$10,000.00 or imprisonment for not more than five years, or both.

(§ 48-8-10 enacted by L. 1951, p. 360, § 17; Code 1933, § 91A-9939, enacted by L. 1978, p. 309, § 2; L. 2006, Act 503, § 4.)

§ 48-8-52 -- Duty of dealer to keep records of sales, purchases, and invoices of goods; assessment when no invoice produced; presumption of correctness.

(a) (1) Each dealer required to make a return and pay any tax under this article shall **keep** and preserve:

(A) Suitable **records** of the sales and purchases taxable under this article;

(B) Other books of account which are necessary to determine the amount of tax due;

(C) Other information as required by the commissioner;

(D) For a period of three years, all invoices and other **records** of goods, wares, merchandise, and other subjects of taxation under this article.

(2) All books, invoices, and other **records** required to be **kept** by this subsection shall be open to examination at all reasonable hours by the commissioner or any of his duly authorized agents.

(b) In the event the dealer has imported tangible personal property and fails to produce an invoice showing the purchase price of each article subject to tax or if the invoice does not reflect the true or actual purchase price, the commissioner shall ascertain in any manner feasible the true purchase price and shall assess and collect the tax with interest and penalties as accrued on the true purchase price as assessed by the commissioner. The assessment so made shall be considered prima facie correct and the burden to show the contrary shall rest upon the dealer.

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(c) In the case of the lease or rental of tangible personal property when the consideration given or reported by the dealer does not, in the judgment of the commissioner, represent the true or actual consideration, the commissioner may fix the true or actual consideration and collect the tax on the consideration in the same manner as provided in Code Section 48-8-51, with interest and penalties, as accrued.

(§ 48-8-52 enacted by L. 1951, p. 360, § 16; amended by L. 1953, Jan.-Feb. Sess., p. 200, § 1; Code 1933, § 91A-4525, enacted by L. 1978, p. 309, § 2; L. 2010, Act 507, § 15.)

IA - Iowa Code section 423.52(1)

KS - K.S.A. 79-3668(c) http://www.ksrevisor.org/statutes/chapters/ch79/079_036_0068.html

MN - **8130.7501 Subp. 3, 297A.99 Subd. 10, 297A.77 Subd. 5**

NE - **Reg-1-008, Reg-9**, Neb. Rev. Stat. §77-2703, Neb. Rev. Stat. §27,143(6) & (7)

NV - If Seller A did their due diligence in accordance with NRS 360.299 (which references NRS 360B.281, NRS 360B.350 to NRS 360B.375) and requested the information from customer B and was provided information from customer B in the form of a 5 Digit Zip Code, and Seller A sourced the transaction relying solely on the only information known to them as that which was provided by customer B, then that is the amount of tax that should be collected.

NC - NC's response is based on the assumption that Seller A exercised due diligence in trying to determine the 9-digit zip code as required by Section 305 of the SSUTA. Sales sourced to North Carolina are taxable as provided in Article 5 of Chapter 105 of the N.C. General Statutes with N.C.G.S. § 105-164.42L(a) providing certain liability relief for retailers relying on information provided in North Carolina's rate and boundary databases.

ND - The law that governs North Dakota's sales and use taxes are North Dakota Century Code (NDCC) Chs. 57-39.2 and 57-40.2. The sections that specifically support the collection of the additional 0.5% are:

NDCC § 57-39.2-01(24) defines that sales tax means both state and local tax.

NDCC § 57-39.2-10(1) requires retailers to keep sales records as determined by the Tax Commissioner.

NDCC § 57-39.2-11(1) requires retailers to have information that enables the retailer to **correctly** compute and collect the sales tax levied.

In combination, these three sections require that a seller collect address information on each sale in North Dakota to correctly apply North Dakota sales and use tax.

OH - R.C. 5741.04 requires a seller to collect from the consumer the full and exact amount of the tax. O.A.C. 5703-9-51 provides for an expected hierarchy that applied when using Ohio's rate and boundary database.

The expectation of the Department is that a Seller requests a complete street address. However, the Department is aware that a customer may not provide such information. If a customer does not provide such information, O.A.C. 5703-9-51 provides for a hierarchy to be used if the proper tax rate cannot be determined utilizing an address for a transaction. It is the understanding that the hierarchy can only be

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utilized when the Seller actively attempts to collect the full and exact rate by requesting the customer's complete street address.

<https://codes.ohio.gov/ohio-administrative-code/rule-5703-9-51>

<https://codes.ohio.gov/ohio-revised-code/section-5741.04>

OK - Section 1365(F) of Title 68 provides in part:

It shall be the duty of every tax remitter required to make a sales tax report and pay any tax under Section 1350 et seq. of this title to keep and preserve suitable records of the gross daily sales together with invoices of purchases and sales, bills of lading, bills of sale and other pertinent records and documents which may be necessary to determine the amount of tax due hereunder and such other records of goods, wares and merchandise, and other subjects of taxation under Section 1350 et seq. of this title as will substantiate and prove the accuracy of such returns.

SD - South Dakota has adopted the SST sourcing rules as an Administrative Rule. Based on the details provided above and following the sourcing rules SD the seller has complied and is not responsible for additional sales tax on the transaction. The buyer would be responsible for any additional tax due as a use tax.

TN – Tennessee found the wording of the fact pattern to be difficult and so changes were made to the fact pattern by TN to clarify the fact pattern for purposes of their response and TN believes the facts remain substantially the same and are not misleading.

Fact Pattern 1:

- Seller A has never made a previous sale to Customer B and knows nothing about Customer B.
- Seller A makes a sale to Customer B.
- The sale does not take place at Seller A's location, is not an over-the-counter sale
- The product is of a type that does not require shipment or delivery to the purchaser for the purchaser to receive the product.
- Seller A does not set up customer accounts or maintain customer identifiable information in its books and records, and does not require Seller A to know Customer B's street address.
- To complete the transaction, Seller A obtains an email address and either credit card payment information (credit card number, expiration date, security code) or payment is processed using a third-party processor (e.g., PayPal.) Seller A emails link to purchaser so the customer may access and/or download the product purchased. While the seller does not need the 5-digit zip code to deliver the product, Seller A obtained only the 5 digit-zip code solely for purposes of sourcing the transaction and collecting tax. ~~only needs Customer B's 5-digit zip code.~~

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- Using the 5-digit zip code provided by Customer B, Seller A determines the tax due on this transaction is just the 5% state tax. In Tennessee both a state and local tax rate would apply. There is no place in Tennessee that local tax does not apply. Seller A would have gotten a state and local rate.
- Seller A made this determination by looking up the rate noted in the state's rate and boundary database for that 5-digit zip code.
- If Seller A had obtained Customer B's street address or 9-digit zip code, Seller A would have determined that the total tax due on the transaction would have been 5% state tax plus 0.5% local tax based on that state's rate and boundary database.

There is no place in Tennessee that local tax does not apply. An auditor would automatically identify this type of transaction and assess the missing local tax.

Specified Digital Products Special Local Tax Rate.

Tennessee has as a special local tax rate of 2.5% that applies in all local jurisdictions on specified digital products. T.C.A. § 67-6-702(g)(4). Remotely accessed computer software and video game digital products (not specified digital products) are subject to the regular applicable local tax rates.

Sourcing

Sales and use tax applies to the sales of specified digital products and video game digital products in this state, indicated by the residential street address or primary business street address of the customer. T.C.A. § 67-6-233(g).

Sales and use tax applies to the sales or licensing of remotely accessed software accessed by a customer from a location in this state, as indicated by the residential street address or primary business address of the customer. T.C.A. § 67-6-231(b).

Books and Records

As indicated above, Tennessee law requires dealers to obtain the customer's address. Dealers are required to keep and preserve suitable records and other information necessary to determine the amount of tax. Failure to comply with this law is a Class C misdemeanor. T.C.A. § 67-6-523. A negligence penalty of 10% could apply. "Negligence" is defined as a failure to make a reasonable attempt to comply with the law related to the tax collected and administered by the commissioner. T.C.A. § 67-1-804(b)(1) (4) and (5).

Tax Rate and Jurisdiction Boundary Database

Tennessee has an address-based database. T.C.A. § 67-6-806. In addition, if an address does not determine a jurisdiction and tax rate, each 5-digit and 9-digit zip code within the state is assigned a local tax rate and jurisdiction. Per subsection (c), if the zip code area includes more than 1 local tax rate, the rate assigned to that area is the lowest rate otherwise applicable in the area. There is no zip code in the Tennessee database that will result in state only and no local tax. Note, a 5-digit zip code does not always result in sourcing to 1 state. Ft. Campbell, KY is primarily in Tennessee but has a 5 digit zip code for Kentucky because the post office is located on the Kentucky side. A 5-digit zip code crosses state

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lines I believe in 13 cases. Seven Streamlined member states have one or more 5-digit zip codes that cross state lines

Tennessee law requires dealers to determine the 9-digit zip code. Use of the 5-digit zip code to determine the tax rate and jurisdiction is not allowed unless the dealer obtained the street address including a 5-digit zip code from the customer but was unable to determine the 9-digit zip-code designation from the address supplied by the customer. If a dealer does not obtain a street address and attempt to determine the 9-digit zip-code designation for that address, the dealer has not exercised due diligence. T.C.A. § 67-6-534.

Tenn. Code Ann. § 67-6-534. Seller's duty to determine 9-digit zip code

Notwithstanding § 67-6-806(a), if a nine-digit zip code designation is not available for a street address, or if a seller is unable to determine the nine-digit zip code designation of a purchaser after exercising due diligence to determine the designation, the seller may apply the rate for the five-digit zip code area. For the purposes of this section, there is a rebuttable presumption that a seller has exercised due diligence if the seller has attempted to determine the nine-digit zip code designation by utilizing software approved by the member states to the Streamlined Sales and Use Tax Agreement that makes this designation from the street address and the five-digit zip code of the purchaser. This section does not apply when the product purchased is received by the purchaser at the business location of the seller.

UT - 59-12-211. Definitions -- Location of certain transactions -- Reports to commission -- Direct payment provision for a seller making certain purchases -- Exceptions.

- (7) (a) For purposes of this Subsection (7), "shared ZIP Code" means a nine-digit ZIP Code that is located within two or more local taxing jurisdictions.
- (b) If the location of a transaction determined under Subsections (3) through (6) is in a shared ZIP Code, the location of the transaction is:
- (i) if there is only one local taxing jurisdiction that imposes the lowest agreement combined tax rate for the shared ZIP Code, the local taxing jurisdiction that imposes the lowest agreement combined tax rate; or
- (ii) if two or more local taxing jurisdictions impose the lowest agreement combined tax rate for the shared ZIP Code, the local taxing jurisdiction that:
- (A) imposes the lowest agreement combined tax rate for the shared ZIP Code; and
- (B) has located within the local taxing jurisdiction the largest number of street addresses within the shared ZIP Code.
- (c) Notwithstanding any provision under this chapter authorizing or requiring the imposition of a sales and use tax, for purposes of Subsection (7)(b), a seller shall collect a sales and use tax imposed under this chapter at the lowest agreement combined tax rate imposed within the local taxing jurisdiction in which the transaction is located under Subsection (7)(b).
- (d) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission may make rules:

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- (i) providing for the circumstances under which a seller has exercised due diligence in determining the nine-digit ZIP Code for an address; or*
- (ii) notwithstanding Subsection (7)(b), for determining the local taxing jurisdiction within which a transaction is located if a seller is unable to determine the local taxing jurisdiction within which the transaction is located under Subsection (7)(b)*

VT - Under Vermont law, “[e]very person required to collect any tax imposed by [Chapter 233] . . . shall be personally and individually liable for the amount of such tax . . .” 32 V.S.A. § 9703(a). Vermont law goes on to provide that if the amount collected and remitted “is incorrect or insufficient, the amount of tax due shall be determined by the Commissioner from any information available.” *Id.* at § 9777(a). These rules pertaining to Chapter 233 are applicable by reference to Vermont local option taxes. See 24 V.S.A. § 138(b)(1) (providing that “[a]ny tax imposed under the authority of this section shall be collected and administered by the department of taxes, in accordance with state law governing such state tax or taxes . . .” (emphasis added)).

In accordance with these sections, the Department of Taxes must assess any remitted sales tax insufficiency based on all available information. This could include a physical address or a nine-digit zip code. See 24 V.S.A. § 138(b)(1) (providing “that a sales tax imposed under [Section 138] shall be collected on each sale that is subject to the Vermont sales tax using a destination basis for taxation”).

In the hypothetical fact pattern, seller may argue that it is only required to collect sales tax for the five-digit zip code area under Reg. § 138(a)(2)(D). That section provides, in relevant part, that “if a seller or CSP is unable to determine the nine-digit zip code designation applicable to a purchase after exercising due diligence to determine the designation, the seller or CSP may apply the rate for the five digit zip code area.” Reg. § 138(a)(2)(D). The applicable regulations go on to create “a rebuttable presumption that a seller or CSP has exercised due diligence if the seller or CSP has attempted to determine the tax rate and jurisdiction by utilizing software approved by the SSTP governing board that makes this assignment from the street address and zip code information applicable to the purchase.” *Id.* (emphasis added). Given these facts, however, the seller cannot qualify for this presumption as a matter of law because it did not obtain both “the street address and zip code information” in the first place. The seller may still establish “due diligence” under the law by showing the specific facts and circumstances of any case. It is impossible to tell whether seller could make such a showing in this case based on the facts provided.

WA - A seller is required to collect the full amount of the tax due for each taxable sale. The full tax includes the correct local tax. Further, the seller is required to use the address-based GIS system. If the seller fails to collect the correct local sales tax, it has not collected the full amount of tax on the sale. There is nothing in statute or regulation excusing the seller from collecting the correct, except that:

- A seller properly using the Departments GIS technology to calculate the tax and the GIS system produces the incorrect rate will be held harmless and not liable.

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- In accordance with SSUTA, Section 305(G), Washington does allow sellers to use the zip code database if the seller or CSP exercises due diligence and is unable to determine the jurisdiction using the address-based database.

The facts provided do not indicate that Seller A exercised due diligence or made any attempt to use the address based database, or to attempt to obtain the address to use the database. Merely asking for the 5 digit zip code and going straight to using the 5 digit zip code is not exercising due diligence. The facts also do not indicate an error in the GIS system. Therefore, Seller A may be liable for the full, correct amount of tax.

RCW 82.08.050:

“(1)The tax imposed in this chapter must be paid by the buyer to the seller. Each seller must collect from the buyer the full amount of the tax payable in respect to each taxable sale in accordance with the schedule of collections adopted by the department under the provisions of RCW 82.08.060.”

RCW 82.32.430:

(1) A person who collects and remits sales or use tax to the department and who calculates the tax using geographic information system technology developed and provided by the department shall be held harmless and is not liable for the difference in amount due nor subject to penalties or interest in regard to rate calculation errors resulting from the proper use of such technology.

...

(5)(a) Except as provided in (b) of this subsection, sellers registered with the department under RCW 82.32.030(3) and certified service providers must use the address-based geographic information technology system developed and provided by the department to calculate the tax to be collected and remitted to the department and to determine the appropriate local jurisdictions entitled to the tax.

(b)(i) Upon a showing that using the address-based geographic information technology system would cause undue hardship, a seller may be temporarily held harmless and not liable for the difference in amount due nor subject to penalties or interest in regards to rate calculation errors resulting from the proper use of zip code-based technology provided by the department for the period in which relief is granted. The department shall notify local taxing jurisdictions of the identity of sellers granted relief under this section and the period for which relief is granted....

RCW 82.14.030 generally provides for sales and use tax rates local jurisdictions may impose and **RCW 82.14.050** makes the state responsible for collection and applies the general state tax administrative provisions to the local sales and use tax.

RCW 82.32.070 provides general records to be kept and preserved:

(1) Every taxpayer liable for any tax collected by the department must keep and preserve, for a period of five years, suitable records as may be necessary to determine the amount of any tax for which the taxpayer may be liable. Such records must include copies of all of the taxpayer's federal income tax and state tax returns and reports. All of the taxpayer's books, records, and invoices must be open for examination at any time by the department of revenue. In the case of an out-of-state taxpayer that does not keep the necessary books and records within this state, it is sufficient if the taxpayer produces

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within the state such books and records as are required by the department of revenue, or permits the examination by an agent authorized or designated by the department of revenue at the place where such books and records are kept. Any taxpayer who fails to comply with the requirements of this section is forever barred from questioning, in any court action or proceedings, the correctness of any assessment of taxes made by the department of revenue based upon any period for which such books, records, and invoices have not been so kept and preserved.

WV - All sales are presumed to be taxable until the contrary is clearly established. W. Va. Code §11-15-6(b). The burden of proving that a sale or service was exempt from the tax is on the vendor, unless the vendor takes from the purchaser an exemption certificate signed by and bearing the address of the purchaser and setting forth the reason for the exemption and substantially in the form prescribed by the Tax Commissioner. W. Va. Code §11-15-6(a). The purchaser is required to pay the appropriate sales tax and the vendor is required to collect the sales tax. See, W. Va. Code §11-15-4. If the vendor fails to collect the sales tax, then the vendor becomes liable for the outstanding tax. W. Va. Code §11-15-4a.

If the issue is the vendor liability for municipal sales and use taxes, you may also want to give them W. Va. Code 8-13C-6(b), which states: "The Tax Commissioner is responsible for administering, collecting and enforcing any municipal sales and service tax and any municipal use tax imposed pursuant to this article in the same manner as the state consumers sales and service tax imposed pursuant to article fifteen [§§ 11-15-1 et seq.], chapter eleven of this code and the state use tax imposed pursuant to article fifteen-a [§§ 11-15A-1 et seq.] of said chapter.

§11-15-4. Purchaser to pay; accounting by vendor.

(a) Unless assumed or absorbed by the vendor in accordance with the provisions of §11-15A-8 of this code, the purchaser shall pay to the vendor the amount of tax levied by this article which is added to and constitutes a part of the sales price, and is collectible by the vendor who shall account to the state for all tax paid by the purchaser.

(b) The vendor shall keep records necessary to account for:

(1) The vendor's gross proceeds from sales of personal property and services;

(2) The vendor's gross proceeds from taxable sales;

(3) The vendor's gross proceeds from exempt sales;

(4) The amount of taxes collected under this article, which taxes shall be held in trust for the State of West Virginia until paid over to the Tax Commissioner or if assumed or absorbed in accordance with the provisions of §11-15A-8 of this code, the extent to which such taxes were so absorbed or assumed; and

(5) Any other information as required by this article or §11-15B-1 et seq. of this code, or as required by the Tax Commissioner.

§11-15-4a. Noncollection of tax; liability of vendor.

If any vendor does not collect the tax imposed by §11-15-3 of this code, the vendor shall be personally liable for the amount the vendor did not collect, except as otherwise provided in this article or §11-15B-1 et seq. of this code.

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§11-15-4b. Liability of purchaser; assessment and collection.

(a) General. — Unless the vendor assumed or absorbs the tax imposed by this article in accordance with §11-15A-8 of this code, if any purchaser refuses or otherwise does not pay to the vendor the tax imposed by §11-15-3 of this code, or a purchaser refuses to present to the vendor a proper certificate indicating the sale is not subject to this tax, or presents to the vendor a false certificate, or after presenting a proper certificate uses the items purchased in a manner that the sale would be subject to the tax, the purchaser shall be personally liable for the amount of tax applicable to the transaction or transactions.

(b) Collection of tax from purchaser. — Except as otherwise provided in this chapter, nothing in this section relieves any purchaser who owes the tax and who has not paid the tax imposed by §11-15-3 of this code from liability for payment of the tax. In those cases, the Tax Commissioner has authority to make an assessment against the purchaser, based upon any information within his or her possession or that may come into his or her possession. This assessment and notice thereof shall be made and given in accordance with §11-10-7 and §11-10-8 of this code.

(c) Liability of vendor. — This section may not be construed as relieving the vendor from liability for the tax, except as otherwise provided in this article or §11-15B-1 et seq. of this code.

§11-15-6. Vendor must show sale or service exempt; presumption.

(a) The burden of proving that a sale or service was exempt from the tax shall be upon the vendor, unless the vendor takes from the purchaser an exemption certificate signed by and bearing the address of the purchaser and setting forth the reason for the exemption and substantially in the form prescribed by the Tax Commissioner.

(b) To prevent evasion, it is presumed that all sales and services are subject to the tax until the contrary is clearly established

§8-13C-6. Notification to Tax Commissioner; responsibilities of Tax Commissioner; fee; special revenue account; application of state tax law.

(a) Notification to Tax Commissioner. — Any municipality that imposes a municipal sales and service tax and a municipal use tax pursuant to this article or changes the rate of the taxes shall notify the Tax Commissioner at least one hundred eighty days before the effective date of the imposition of the taxes or the change in the rate of the taxes.

(b) State level administration of taxes. — The Tax Commissioner is responsible for administering, collecting and enforcing any municipal sales and service tax and any municipal use tax imposed pursuant to this article in the same manner as the state consumers sales and service tax imposed pursuant to article fifteen, chapter eleven of this code and the state use tax imposed pursuant to article fifteen-a of said chapter.

(c) Fee for services. — The Tax Commissioner may retain from collections a fee not to exceed the lesser of the cost of the service provided or one percent of the amount of taxes imposed pursuant to this article that are collected by the Tax Commissioner during any fiscal year.

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(d) Establishment of special revenue account. — There is created in the state Treasury a special revenue revolving fund account known as the Tax Department Municipal Sales and Use Tax Operations Fund, which shall be an interest-bearing account. The fund shall consist of any future funds received from fees charged by the Tax Commissioner pursuant to this section and any funds appropriated by the Legislature or transferred by any public agency as contemplated or permitted by applicable federal or state law; and any accrued interest or other return on the moneys in the fund. The balance remaining in the fund at the end of each fiscal year shall remain in the fund and not revert to the state General Revenue Fund.

(e) Application of state sales tax law. — The state consumers sales and service tax law, set forth in article fifteen, chapter eleven of this code, and the amendments to that article and the rules of the Tax Commissioner relating to the laws shall apply to a municipal sales and service tax imposed pursuant to this article to the extent the rules and laws are applicable.

(f) Application of state use tax law. -- The state use tax law, set forth in article fifteen-a, chapter eleven of this code, and the amendments to that article and the rules of the Tax Commissioner relating to the laws shall apply to a municipal use tax imposed pursuant to this article to the extent the rules and laws are applicable.

(g) Definitions incorporated. — Any term used in this article or in an ordinance adopted pursuant to this article that is defined in articles fifteen, fifteen-a and fifteen-b, chapter eleven of this code, as amended, shall have the same meaning when used in this article or in an ordinance adopted pursuant to this article, unless the context in which the term is used clearly requires a different result.

(h) Automatic updating. -- Any amendments to articles nine, ten, fifteen, fifteen-a and fifteen-b, chapter eleven of this code shall automatically apply to a sales or use tax imposed pursuant to this article, to the extent applicable.

(i) Administrative procedures. — Each and every provision of the West Virginia Tax Procedure and Administration Act set forth in article ten, chapter eleven of this code applies to the taxes imposed pursuant to this article, except as otherwise expressly provided in this article, with like effect as if that act were applicable only to the taxes imposed by this article and were set forth in extenso in this article.

(j) Criminal penalties. — Each and every provision of the West Virginia Tax Crimes and Penalties Act set forth in article nine, chapter eleven of this code applies to the taxes imposed pursuant to this article with like effect as if that act were applicable only to the taxes imposed pursuant to this article and were set forth in extenso in this article.

WI - Section [Tax 11.92\(1\)\(d\)](#), Wis. Adm. Code, requires sellers subject to Wisconsin county sales and use tax to keep records to determine where a sale takes place as provided under sec. 77.522, Wis. Stats. This includes determining the local jurisdiction by using the street address to determine a 9-digit zip code. Wisconsin's sales tax rate look-up and rate and boundary database file are available here: <https://www.revenue.wi.gov/Pages/Apps/strb.aspx>

Section [77.59\(9n\)\(a\)](#), Wis. Stats., provides that a seller or certified service provider (CSP) is not liable for tax if the seller or CSP charged or collected the wrong county tax or tax rate if they relied on the rate and boundary database file linked in the paragraph above.

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If the seller does not act in bad faith to try to obtain the street address to determine the proper 9-digit zip code or local jurisdiction for the sale, the seller may source the transaction using only the address information provided to them during the consummation of the sale (e.g., 5-digit zip code used to process a credit card payment). If the seller does not have any address information after trying to obtain it from the purchaser, the seller may source the sale to the location described in sec.

77.522(1)(b)5., Wis. Stats. *Exception:* Sellers are required to collect county tax from purchasers of motor vehicles, boats, recreational vehicles, as defined in s. 340.01 (48r), or aircraft if that property must be registered or titled with Wisconsin and if that property is to be customarily kept in a Wisconsin county.

Note 1: Wisconsin recommends that the Streamlined Sales Tax Governing Board (SSTGB) work with the business community to amend the Streamlined Sales and Use Tax Agreement (SSUTA) to clarify whether sellers are required to either obtain or attempt to obtain a street address from the purchaser to meet the due diligence requirements in the SSUTA.

Note 2: The current contract between SSTGB and the CSPs requires CSPs to provide the street address for a sale as required in Appendix F of the SSUTA.

WY - W.S. 39-15-103(c)

For Wyoming, a 5-digit zip code would be sufficient the overwhelming majority of the time. In fact, in review all of our cities and zip codes, there may be only one example where a 9-digit zip code would be helpful (Frannie, WY with a population of 124 people which straddles Park and Big Horn counties). That being said, our legislature did pass a municipal option tax which would allow cities to levy an additional penny tax. If any city were to pass this option, a 9-digit zip code may be appropriate for digital sourcing in some of our bigger cities.

<https://drive.google.com/file/d/1sSG9cSroh14FbWev1AadGeXcWWVfWUqo/view>