



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: 1/23/2023

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. 317 Administration of Exemptions

SSUTA Rule 317.1 Simplified Administration Process

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

Provide examples of how to administer the exemption certificate the when seller does not receive it at the time of sale or within 90 days of the sale but does obtain it prior to the time a member state requests it as substantiation for claiming an exemption.

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.)

An issue was raised on the acceptance of an exemption certificate that was received by a retailer/seller more than 90 days after the sale, but prior to a member state asking for substantiation. For example:

A taxpayer invoiced the customer on August 31, 2020, inclusive of sales tax, and subsequently collected and remitted the sales tax. The customer provided a resale certificate dated December 16, 2020 (more than 90 days after the date of the sale but prior to the state requesting it) and claimed it purchased tangible personal property from the taxpayer for resale. As a result, the taxpayer issued a credit to the customer and claimed a tax credit/refund for the sales tax that was remitted for that transaction. The state reviewed the refund claim. Does the state have to accept that exemption certificate? Can the state just apply the "good faith" test to that certificate or does the state have to give the seller 120 days to obtain a new certificate and apply the good faith standard?

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.)

Amend Rule 317.1 to add one or more examples addressing the acceptance of an exemption certificate. Examples should include (a) when the certificate was received within 90 days of the date of sale, (b) when the certificate was received more than 90 days after the date of sale but prior to when a state requested substantiation and (c) when the certificate was requested by the state to substantiate an exemption.

Submit completed form to:

Craig Johnson, Executive Director

Email: Craig.Johnson@SSTGB.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.)