



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:** 8/7/2023

**Name of State or Person(s) submitting request:** Sales Tax Institute

**Contact Person:** Diane L Yetter

**Address:** 910 W. Van Buren Street, Suite 100-321, Chicago, IL 60607

**Phone:** 312-701-1800 **Email:** diane@yettertax.com

**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.)

**Disclosed Practice #8 - Collection and Remittance Requirements Related to Remote Sellers, Marketplace Sellers, and Marketplace Facilitators/Providers**

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

We would like to submit a few additional questions to be included in the disclosed practice to gain input from the states on questions facing remote sellers, marketplace sellers and marketplace facilitators. These questions are:

1. In 8.1.a for the physical presence activities listed in A and B, add an additional C: the state still treats the seller as a "Remote Seller" if the seller's only physical presence in the state is the (1) attendance at a trade show or event at which no merchandise is sold but remote seller has a booth. (2) attendance at a trade show or event at which merchandise is sold and a temporary permit is obtained or the event promoter is responsible for the remittance of tax on sales made by the Remote Seller.
2. Under 8.1 and then flowing through to 8.2 and 8.3: If your state has eliminated the transaction threshold from your economic nexus rule, at what point can a remote seller who does not exceed your dollar threshold cancel their registration? (Note this ties into 8.1.k but not directly)
3. Under 8.1.b or 8.1.c: Should products that are not subject to a sales tax but are subject to an alternative excise tax (alcohol, tobacco, cannabis, telecommunications, motor fuel, electricity, natural gas, etc) be included in the calculation of the economic nexus threshold calculation (dollars and/or transactions)?
4. In 8.1, 8.2 and 8.3: Is a remote seller, marketplace seller or marketplace facilitator who otherwise does not have physical presence in the state required to register for and obtain a state or local business license separate from a sales tax registration?
5. In 8.1, 8.2 and 8.3: Is a remote seller, marketplace seller or marketplace facilitator who otherwise does not have physical presence in the state required to register with the Secretary of State as a condition of obtaining a sales tax license?
6. In 8.3.k, add this additional question: The state allows a person that does meet the State's definition of Marketplace Facilitator/Provider except for not having met the economic nexus threshold to register before it meets the threshold and it will release the marketplace seller from collection responsibility.

**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.)

As the business community has worked with Disclosed Practice #8 in answering questions, some additional issues have come up that we would like input and clarification from the states.

**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.)

We would like to have the additional questions added to the Disclosed Practice #8

### 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:**  **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):

**Denied by:**  **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.)