



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: 2/6/2023

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 Sections

- Section 335 – Tax Administration Practices
- Section 801.3 – Associate Membership
- Section 801.4 – Advisor Membership
- Section 804 – Requirements for Membership Approval
- Section 805.1 – Finding a Member State Out of Compliance
- Section 806 – Agreement Administration
- Section 807 – Open Meetings
- Section 809 – Sanction of Member States
- Section 901 – Amendments to Agreement
- Section 902 – Interpretations of Agreement

Bylaws

- Article 3, Section 10
- Article 3, Section 11
- Article 4, Section 6
- Article 7, Section 1
- Article 9, Section 2

Rules

- Rule 501.7 – Certification Committee
- Rule 807.2 – Regular Meetings
- Rule 807.3 – Special Meetings
- Rule 807.6 – Conditions for taking action on items not appearing on posted agenda
- Rule 809 – Sanction of Member States
- Rule 810.2 – SLAC Membership, Officers and Steering Committee Membership
- Rule 901 – Amendments to Agreement

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

How is the denominator determined when calculating “the ¾ of the entire Governing Board” need for a particular vote to pass. Are sanctioned states included? Are Associate members included?

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.)

Questions were raised regarding which states (full, contingent, associate, sanctioned states) are eligible to vote on which issues and which states are included when determining if certain vote thresholds were met (i.e., ¾ of the entire Governing Board). For example, if a state is sanctioned and prohibited from voting, is that state still included in the “entire Governing Board” for purposes of determining the number of states needed to reach the ¾ of the entire Governing Board threshold or is that state excluded, thus possibly reducing the number of votes to meet the threshold?

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.)

Proposed revisions to various sections of the SSUTA, Rules and Bylaws are being suggested to clarify which state are included when determining the number of states needed to vote in the affirmative to approve certain actions.

See attached file showing the proposed changes to the Sections noted in Part 1 of this request.

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
Phone: 608-634-6160
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.)