Streamlined Sales Tax Governing Board, Inc.
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: 4/14/2025

Name of State or Person(s) submitting request: CRIC

Contact Person: Alison Jares on behalf of CRIC

Address: SST Governing Board

Phone: 605-799-5758 **Email:** alison.jares@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.)

See attached Interpretation–Definition Request, RI25001

- Appendix C Product Definitions Part II definition of mobility enhancing equipment
- Appendix L Health Care List 2021

Specialty wheelchairs are classified in Appendix L Health Care List 2021 as “mobility enhancing equipment,” and “all terrain wheelchairs” and “pool wheelchairs” are identified as examples of specialty wheelchairs.

All terrain wheelchairs and pool wheelchairs are generally thought of to be used outside the structure of a home. Some may fit through an ADA compliant door/hallway for use in a home however it appears many do not. Appendix L Health Care List 2021 also classifies scooters, transporters, and lift chairs as mobility enhancing equipment.

Additional Information
-Appendix L classifies wheelchair ramps as mobility enhancing equipment.

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

See attached Interpretation–Definition Request, RI25001

CRIC requested SLAC to review the language of the definition, specific to “is appropriate for use either in a home or motor vehicle.”

What was the intent of the “is appropriate for use either in a home or motor vehicle” language in the definition of MEE? Was it to limit the qualifying MEE to only those items that can be used within the walls of a home? Or does it qualify as MEE if it can be used in a home but is used outside a home?

For example, all terrain wheelchairs and pool wheelchairs are generally thought of to be used outside the structure of a home. Some may fit through an ADA compliant door/hallway for use in a home however it appears others may not. Does where it can be used versus where it is used make a difference?

Another example is a wheelchair ramp which could be used within the walls of a home, outside the home or at a business.

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.)

See attached Interpretation-Definition Request, RI25001

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.)

There is no proposed resolution from CRIC. The request is to review language and report back with any additional information which can include a resolution/outcome/solution.

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: 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.)

Interpretation – Definition Request

Streamlined Sales Tax Governing Board, Inc.
100 Majestic Drive, Suite 400 ♦ Westby, WI 54667

The Compliance Review and Interpretation Committee will not act on a request if the request requires an amendment to the Agreement, Rules, or Appendices previously approved by the Governing Board. Such requests should be submitted to the State and Local Advisory Council for consideration.

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

Date Request is submitted: 2/27/2025

Name of Person(s) submitting request: Minnesota Department of Revenue

Contact Person: Merry Hopkins

Address: 600 Robert Street North, Mail Station 6340

Phone: 651-556-6862 **Email:** merry.hopkins@state.mn.us

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1. Agreement Section(s), Rules or Tax Administration Practice(s) involved:

Appendix C Product Definitions Part II definition of mobility enhancing equipment and Appendix L Health Care List 2021
Appendix C Product Definitions Part II definition of mobility enhancing equipment which includes the qualifier "is appropriate for use either in a home or motor vehicle" is at issue. The requirement that the equipment be appropriate for in home use raises concerns with items classified as mobility enhancing equipment in Appendix L.
Specialty wheelchairs are classified in Appendix L Health Care List 2021 as mobility enhancing equipment, and "all terrain wheelchairs" and "pool wheelchairs" are identified as examples of specialty wheelchairs.
All terrain wheelchairs and pool wheelchairs are generally thought of to be used outside the structure of a home. Some may fit through an ADA compliant door/hallway for use in a home however it appears many do not. Appendix L Health Care List 2021 also classifies scooters, transporters, and lift chairs as mobility enhancing equipment.

2. Issue:

Whether an all-terrain mobility rider that is physically too large to use in most homes is appropriate for use in a home and meets the definition of mobility enhancing equipment.

3. Statement of Background Facts (Provide a detailed description of the issue and supporting facts.):

Minnesota recently received a request to review a new product to determine if it meets the definition of mobility enhancing equipment.
The product is an all-terrain mobility rider primarily marketed for use on a golf course. It has stand-up assist and other technology that enables physically challenged individuals to play golf. The seller also promotes other purposes for the product, for example to walk someone down the aisle on their wedding day.
While the product is similar to examples provided in Appendix L, such as a specialty wheelchair, scooter/transporter, and lift chairs, it cannot be used "in a home". The product is 36.6 inches wide with a turning radius of 53 inches. Due to the width of the product, it does not fit through ADA compliant doors/hallways.
(see accompanying photos and specs)

4. Proposed Interpretation:

The product does not meet the definition of mobility enhancing equipment as it is not "appropriate for use in a home". The language "appropriate for use in a home" refers to use only within the structure/4 walls of a home.

5. Is expedited consideration requested? ✓ **NO** ☐ **YES** If yes, please explain: Click here to enter text.

A request for interpretation or definition normally requires a minimum 60-day comment period. The comment period may be shortened to 10 days if the Committee grants a request for expedited consideration. See Governing Board Rule 902(#) and (H).

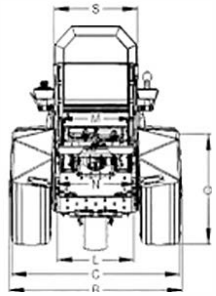
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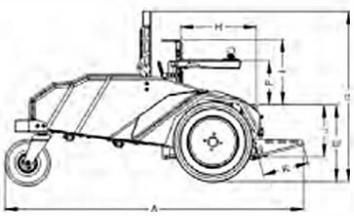
Craig Johnson, Executive Director
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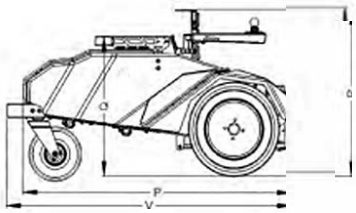
Email: Craig.Johnson@SSTGB.org
Phone: 608-634-6160
www.streamlinedsalestax.org

Compliance Review and Interpretations Committee Meeting Schedule

The Compliance Review and Interpretations Committee meets by teleconference at 10:00 am central every other Thursday. Its schedule can be found at www.streamlinedsalestax.org under the meeting calendar.







Performance		
Speed		
Selection	**Normal mode**	**Turbo mode**
Speed 3	5.8 mph	8 mph
Speed 2	4.5 mph	5.8 mph
Speed 1	3.3 mph	3.3 mph
Range	Up to Fifteen miles	
Max Safe Slope	17 degrees	
Turning clearance	53 inches	
Battery		
Chemistry	Lithium Iron Phosphate	
Max Voltage	58 Volts VDC maximum	
Cycle Life	Over 2,000 Cycles	

Reference letter	Value (Inch/Lbs.)	Description
n/a	680 Lbs.	Weight without operator or accessories
n/a	1030 Lbs.	Gross weight, equipment plus operator and accessories
n/a	69 L x 44 W x 40 H	Shipping dimensions
A	75	Overall length with bumper and footrest
B	36.6	Overall width to widest point of fenders
C	35.6	Width outside front tires
D	41.6	Overall width with golf bag to widest point of fender
E	21.6 - 27.35	Top of seat to ground (no seat cushion or tire deflection)
F	6.4 - 8.5	Top of armrest metal to top of seat (no seat cushion deflection)
G	42.1	Top of utility bar to ground (no tire deflection)
H	14.1 - 19.1	Front of backrest to front of seat (no backrest deflection)
I	10 - 13.5	Top of backrest to top of seat cushion (no seat cushion deflection)
J	14.7 - 21.2	Top of seat cushion to heel of footrest (no seat cushion deflection)
K	11.6	Footrest length
L	15.7	Footrest inside width
M	16	Seat cushion front width
N	17.2	Seat width inside fenders
O	22.1	Outside edge of fender to ground (no tire deflection)
P	58.5	Overall length without the bumper installed and with the footrest up
Q	29.4	Top of utility bar brackets to ground (no tire deflection)
R	31.6 - 40	Top of backrest to ground (no tire deflection)
S	17.6	Utility bar outside width
T	16.5	Backrest outside width
U	14	Backrest inside width
V	61.5	Overall length with bumper installed and the footrest up



