



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:** 7/31/2025

**Name of State or Person(s) submitting request:** Alison Jares on behalf of the SLAC Steering Committee

**Contact Person:** Alison Jares

**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.)

Section 330 – Bundled Transactions

Rule 330.1 – Definition of a Bundled Transaction

Rule 330.2 – How to use the bundled transaction definition

Rule 330.3 – Allocations with respect to Prewritten Computer Software Maintenance Contracts

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

Application of SST Bundling rules to digital transactions. Specifically reviewing the MTC memo following the exercise completed by states participating in the MTC Uniformity Project “Sales Tax On Digital Products”. The MTC memo provided recommendations for the SST GB to consider.

**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.)

The MTC Uniformity Committee currently has a project to draft a white paper on sales taxation of digital products. A subcommittee of states completed an exercise applying the SST Bundling rules to specific digital transaction examples. The subcommittee presented a memo to the workgroup which included recommendations for the SST GB to consider regarding the application of the bundling rules to digital product transactions. A copy of the MTC memo is attached.

The MTC project page, including the Bundling Exercise information, is available on their webpage: <https://www.mtc.gov/uniformity/sales-tax-on-digital-products/>.

**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.)

States and BAC members should review the bundling exercises and the MTC memo recommendations to determine if any changes or additions should be made to the SSUTA or Rules regarding bundling transactions of digital goods.

## 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:** [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.)