Streamlined Sales Tax Executive Committee Meeting Minutes
Friday, February 14, 2025, 10:00 am central
Teleconference

Call to Order and Roll Call

President Kennedy called the meeting to order at approximately 10:00 am central. The roll of the Committee was called. Present were President Bryan Kennedy (RI), Mike Walsh (NE), Senator Tim Reed (SD), Lance Wilkinson (MI), Richard Dobson (KY), Andrew Furuseth (NC), Senator Brad Bekkedahl (ND), and Nate Weber (WI). With eight out of ten members present, the quorum was established. Representative Adam Smith (KS) and Senator Ann Rest (MN) joined shortly after roll call.

Comments by Incoming President Representative Brian Kennedy (RI) – 2025 SSTGB President

President Kennedy welcomed Alison Jares to SST and wished Christie the best at the Arizona Department of Revenue. He stated the planning meeting was held the first week of January, which was very well attended. He also welcomed our newest Executive Committee members Andrew Furuseth (NC) and Senator Brad Bekkedahl (ND). He thanked Mike Walsh (NE) for his leadership the last year and Laura Stanley (OH) who was term limited but served for 4 years and Jason Dockter (ND) for his service on the committee.

Mike Walsh stated it was a real pleasure and privilege to serve as president last year. We know how important SST is to the states and business community. He also congratulated Alison as being a fantastic addition to Streamlined. Mike stated there was great dialogue at the planning meeting and he looks forward to seeing the organization continue to grow and remain relevant. He would like to see more states join to increase membership and wants SST to continue to look at the burdens or perceived burdens to joining.

Review and approve minutes from December 13, 2024 Executive Committee Meeting (EM25001)

President Kennedy stated the minutes were posted to the website. No comments were received. Senator Reed motioned to approve the minutes. A voice vote was taken and was unanimous. Motion carried.

Committee Appointments

State and Local Advisory Council - Chair and Vice Chair appointments. Lance Wilkinson motioned to approve Merry Hopkins (MN) as chair and Alex Fant (OH) as vice-chair. A voice vote was unanimous. Motion carried.

Compliance Review and Interpretation Committee (CRIC) - Chair and Vice Chair appointments. Mike Walsh motioned to approve Dave Matelski (MI) as chair and Richard Dobson (KY) as vice chair. A voice vote was unanimous. Motion carried.

CRIC Committee Member Appointments - Richard Dobson motioned to approve Senator Wayne Harper (UT), Senator Tim Reed (SD), Mike Ralston (IN), Tim Jennrich (WA) and Lisa Haws (OK) as

the members of CRIC. A voice vote was unanimous. Motion carried. Craig Johnson thanked Guy Childers for his service on CRIC for the last 3 years.

Issue Resolution Committee (IRC) - Chair appointment. Nate Weber (WI) motioned to approve Larry Molnar (IN) as chair of the IRC. A voice vote was unanimous. Motion carried.
Issue Resolution Committee (IRC) members – Senator Tim Reed (SD) motioned to approve Laura Stanley (OH), Michael Hale (KS), Commissioner Rebecca Rockwell (UT) and Andrew Furuseth (NC) as members of the IRC. A voice vote was unanimous. Motion carried.

Audit Committee - Chair appointment. Senator Bekkedahl (ND) motioned to approve Megan Martin (ND) as chair of the Audit Committee. A voice vote was unanimous. Motion carried.

Certification Committee- Chair appointment. Richard Dobson (KY) motioned to approve David Kolb as chair of the Certification Committee. A voice vote was unanimous. Motion carried.

Public Notice Related to Consideration of Sanctions in Accordance with SSTGB Rule 809
President Kennedy stated Craig will be sending letters to Georgia, Nebraska and Ohio indicating that the Governing Board found them to not be in compliance with the Streamlined Sales and Use Tax Agreement and the notice to start the 30-day public comment period regarding possible sanctions on these states. Craig is planning to send those today. Therefore, any public comments will need to be to Craig by March 17, 2025. The Executive Committee will then meet at least 10 days after the public comment period ends to develop and discuss its sanction recommendations for the Governing Board to consider at its May meeting.

Report On Planning Meeting
President Kennedy stated the annual meeting took place January 2 - 3 in Phoenix to discuss the current projects, initiatives for 2025, as well as long term initiatives. He thanked State representatives – Mike Walsh (NE), Lance Wilkinson (MI), Tim Jennrich (WA), Alison Jares (SD – and now with SST), Senator Wayne Harper (UT), Representative Adam Smith (KS), Merry Hopkins (MN), Christie Comanita (AZ); Local Government Reps – Mike Bailey (GFOA); and Business Representatives – Brandi Drake (BAC President and Charter Communications), Jessie Eisenmenger (BAC and Amazon), Chad Paulson (BAC and CSP – Avalara), John Mollenkamp (BAC and CSP – Intuit), Fred Nicely (BAC – COST), Diane Yetter (BAC and Sales Tax Institute), and Deb Bierbaum (BAC and Multistate Associates) for their participation.

President Kennedy stated there was discussion on projects that were completed last year including the updates for the various amendments to the taxability matrix, revising the sourcing provisions in Section 305 and 306, information related to sales tax holidays and various disclosed practices. We are continuing our work related to digital codes, working towards a CSP contract for non-member states to consider, finalizing the combined rate and jurisdiction lookup application, implementing revised schemas and outreach to those states whose participation has slowed. We also need to continue to educate remote sellers on their collection and reporting requirements, get the revised schemas implemented and then moving

to REST API the following year and also to take another look at the limited lookback proposal. Other topics included discussions of the SSTGB's strengths, weaknesses, opportunities and threats (SWOT), trying to get more foreign remote sellers to participate, consider updating the $50K thresholds related to who qualifies as a CSP-compensated seller, surveying current registrants on what else would make sales tax compliance simpler and getting more practitioners involved.

Craig added that he appreciated the participants being willing to take the time to attend, provide topics and ideas regarding the direction of the governing board and sharing their thoughts on those topics. The group talked about a lot of different topics and issues and while we can't get to everything in the upcoming year, we are prioritizing them. Jeremiah and Jim have been working on the single combined look-up application database and Bryan and Jody have been spending a lot of time working on the schema changes – which affect every state, every CSP and every SER filer. Deb Bierbaum added they have also started looking at putting together model bills regarding hot topics to provide to nonmember states to consider implementing that will businesses have found are particularly helpful in the SST states.

Updates and Reminders

President Kennedy stated we need to set dates for the upcoming Executive Committee meetings so people can get them on their calendars. Other meetings, as needed, may be added, but these are the definite meetings that we will hold.

The following calendar and times were approved and Bobbie will be sending calendar invites.

Executive Committee Meetings
March 28, 2025 – Teleconference (10 am central)
May 20, 2025 – Providence, RI (as part of Spring meetings)
August 15, 2025 – Teleconference (10 am central)
September/October 2025 – TBD (as part of Annual meeting)
December 12, 2025 – Teleconference (10 am central)
January 16, 2026 – Teleconference (10 am central)

Governing Board Meetings
Spring meeting – May 19 – 21, 2025 – Providence, RI
Annual meeting, September/October 2025 – TBD (Annual Meeting) – We are looking at the first week of October (6-8) in Las Vegas. If any state knows they would not be able to attend just because it is in Las Vegas, let us know by next Tuesday. We will not be staying on the strip or at a casino hotel, but instead near the airport.
December 19, 2025 – Teleconference (10 am central)

Old Business

Craig stated he sent out the revised CSP contracts and some have been returned already. He will be sending them to President Kennedy to be countersigned.

He anticipates good in person attendance at the upcoming committee meetings in Reno. However, there is a virtual option if you are unable to travel.

Please look at your delegates listing. If you are a voting proxy, please get the proper documentation to us if we don't already have it on file.

If you have any legislation being drafted that may cause compliance issues, please send them to SST for review.

New Business

Pat Reynolds stated he would like to plant a seed - COST has been looking for opportunities in Georgia for legislation to get them back into compliance with Streamlined. COST is willing to go to Georgia to testify in support of a bill along with SST. Craig thanked Pat and COST for their efforts with the business community and chamber to get Georgia back into compliance.

Adjournment

President Kennedy motioned to adjourn (provided by Tim Reed) at 10:55 AM Central.