



Streamlined Sales Tax Executive Committee Meeting Minutes
Tuesday, October 7, 2025, 10:30 am pacific
Teleconference

Call to Order and Roll Call

President Kennedy called the meeting to order at approximately 10:30 am pacific. The roll of the Committee was called. Present were Brian Kennedy (RI), Lance Wilkinson (MI), Mike Walsh (NE), Senator Tim Reed (SD), Nate Weber (WI), Richard Dobson (KY), Andrew Furuseth (NC), Senator Brad Bekkedahl (ND), and Representative Adam Smith (KS). Absent was Senator Ann Rest (MN). With nine out of ten members present, the quorum was established.

Report on Closed session

President Kennedy provided a report on the closed session where they discussed the current CSP contract, a presentation by our independent auditors regarding the independent audit report, discussion of new CSP applicant discussion surrounding inquiry into the possibility of allowing use of the bulk registration process without becoming a CSP and a private entity developing their own exemption administration system.

Review and approve minutes from May 20, 2025 Executive Committee Meeting EM25004

Representative Kennedy stated the minutes were posted to the website. No comments were received. Lance Wilkinson motioned to approve the minutes with one spelling correction. A voice vote was taken and was unanimous. Motion carried.

Committee Reports

Finance Committee - Richard Dobson (KY)

Richard Dobson reviewed the 4th quarter financial report (FC25004-01) highlighting the major budgetary expenses and noted we have renewed the CDs and overall the actual expenses came in about \$275K under budget for the fiscal year. Richard Dobson motioned to accept FC25004-01. A voice vote was taken and was unanimous. Motion carried.

Richard then reviewed the independent financial audit documents: Draft Audit Report (FC25003), SSTGB Governance Letter (FC25006) and SSTGB Internal Control Letter (FC25007). President Kennedy stated we had a presentation by the auditors where we reviewed this information during the closed session. Richard motioned to accept the three documents. A voice vote was taken and was unanimous. Motion carried.

Richard walked through the FYE26 budget adjustment proposal (FC24004-01). He explained these are accounting adjustments for last fiscal year and to make adjustments based on the final actual spending from FYE 6/30/2025. The interest income was adjusted down to account for the decreased rates. Dues will remain the same for the 12th year in a row. There is a line for salary adjustments and an increase in benefits, to provide the personnel committee the



numbers to allow for increases on health related benefits. Telecommunications were adjusted slightly, as well as meeting expenses and auditing services. Central registration system improvements and updates include the \$25k from last year that was not yet billed or spent. There are reductions for tax matrix and certificate of compliance programming since these are being done in house now. Richard Dobson motioned to accept FC24004-01. A voice vote was taken and was unanimous. Motion carried.

Richard reviewed the proposed budget for FYE27 (FC25005-01), stating we don't know yet how we are going to end in fiscal year 2026, but we may be asking to increase dues for FYE27. President Kennedy stated he is concerned about a potential for a 10% increase in dues but acknowledged we have not raised dues in 12 years, so that has been beneficial to our states. He also indicated that looking at other organizations out there, most have increased dues by 2.5% or more per year since the end of COVID. President Kennedy and Craig discussed not being comfortable with a 10% increase in one year, but would be more comfortable with a 2 - 3% increase each year until we get to the 10%. Richard stated the finance committee is not recommending an increase now but is willing to look at it later in the cycle and wanted folks to at least be aware of it. Richard Dobson motioned to accept FC25005-01. A voice vote was taken and was unanimous. Motion carried.

Executive Committee – Representative Brian Kennedy, President (RI)

Limited Lookback Proposal

President Kennedy stated the limited lookback proposal was brought forward at the December meeting and failed by one vote, with several states not present to vote. This was also discussed at the planning meeting this year, and it was decided that if states want more sellers to come forward, this would be very helpful and could especially help foreign sellers come forward. The business community would like all states to participate. The goal of this discussion is to determine if the Executive Committee would like to have SST staff and others work through the details and bring a proposal back to the Executive Committee and Governing Board for consideration.

If states are not interested in this type of proposal, what do states think should be done or looked into to try to encourage sellers that have not come forward to do so? Craig added at the May Governing Board meeting, we didn't get any final decision whether or not we want to move forward. If Streamlined doesn't want to, he is wondering if there is another organization that will. We know there are businesses that have exceeded thresholds that are not registered and collecting. He still believes this is a program that we should bring forward with very clear, objective criteria.

President Kennedy stated we would like the Executive Committee to vote to develop the criteria the Governing Board can vote on. Mike Walsh stated he is in favor of keeping the momentum going and asked if we are reconvening the workgroup. Richard Dobson stated some member states have restrictions on doing something like this. Other states may need a



statutory change, so we need to recognize that there may be variances in the lookback periods and some states may not be able to participate. However, he would like to get a plan in place.

Senator Harper stated we need to be careful that we are following state codes, the input is there, and we are clear about how and why we are doing this. Kennedy asked for a motion to move forward with the development of rules and reconvening the workgroup once staff have a draft ready for discussion (Andrew Furuseth provided). A voice vote was taken and was unanimous. Motion carried.

CSP Contract Negotiations

President Kennedy stated the CSP contract runs through December 31, 2026. We have extended it once already. Under the contract, we could extend it for another 3 years as is. In view of some issues coming up, including an amendment to the SSUTA relating to sourcing requirements, the plan is to negotiate. Various issues have been identified by states and CSPs. Several contract negotiating team members met with CSPs yesterday to go through the issues identified and to prioritize the issues. The plan is to try and have a finalized contract ready for the Governing Board to consider by the May 2026 meeting so there will be some meetings between now and then. Craig asked anyone if they had additional issues for consideration to send them by the end of the week.

Model Bills

President Kennedy stated we discussed model bills at our planning meeting. The goal was to develop some simple and single-issue model bills for non-SST states to consider and that the business community could support and help get enacted. The bills would be areas that were noncontroversial and would help make some non-SST state sales tax administration practices consistent with SST states for businesses. Craig stated they have developed eight different model bills so far. He is wondering what the next steps will be – sending letters to non-SST state Governor's offices and legislative leadership with SST and business signatures, meeting with the DORs or something else?

Planning Meeting

President Kennedy stated it's hard to believe we are already in October 2025. Although we are continuing on with some of the 2025 initiatives, we need to start thinking about 2026. We will hold the annual planning meeting – and part of that is providing all of you an opportunity to provide input into the issues and topics to be considered. President Kennedy along with Lance Wilkinson and Craig will be working together to identify those to be invited – typically some of the Executive Committee members, BAC members, CSPs, Committee Chairs and other interested parties. If you are interested in attending, please reach out directly to Craig. If you have topics to consider – please reach out to Craig, Representative Kennedy and Lance. There will be an opportunity at the Executive Committee and Governing Board teleconference meetings in December for folks to share any ideas they would like to have considered at the planning meeting.

Upcoming Executive Committee meeting schedule with other special meetings as needed

December 12, 2025 – Teleconference (10 am central)

January 16, 2026 – Teleconference (10 am central)



Governing Board Meetings

December 19, 2025 – Teleconference (10 am central)

May 2026 (specific dates TBD) – In-person meeting - Michigan

Old Business

None

New Business

None

Adjournment

President Kennedy motioned to adjourn (provided by Richard Dobson) at 11:45 pacific.