

Streamlined Sales Tax Governing Board

May 15, 2024 – 1:00 pm – 5:00 pm central

May 16, 2024 – 8:30 am – noon central

Embassy Suites Old Market - Omaha, NE

1. Welcome and roll call of member states
2. Welcome to Nebraska
3. Opening Remarks – Mike and Craig
4. Review and Approval of Governing Board Meeting Minutes
 - December 2023 Governing Board Meeting Minutes
5. Status of Federal Legislation and Federal Activities – Randi Reid
6. Review and Approve Sanctions Recommendations from Executive Committee
7. Reports of Committees
 - Executive Committee – Mike Walsh (NE), President
 - Planning Meeting Results
 - Voluntary Disclosure Proposal
 - Filing Options – Simplifying Filing of SERs by Remote Sellers
 - Trademarks
 - Issue Resolution Committee Workgroup
 - Finance Committee – Richard Dobson (KY), Chair
 - Financial Report – 2nd Quarter FYE 6/30/2024
 - Financial Report – 3rd Quarter FYE 6/30/2024
 - Independent Financial Audit
 - FYE June 30, 2025 Dues
 - Other
 - State and Local Advisory Council – Christie Comanita (SST), Dave Matelski (MI), Chair and Merry Hopkins (MN), Vice-Chair
 - Report of March In-Person Meeting
 - Taxability Matrix and Certificate of Compliance Updates
 - Current Workgroups
 - Best Practices and Disclosed Practices – Economic Nexus – Remote Sellers (See Section 13 for amendments)
 - Sourcing Using 5-digit Zip Codes/Limited Purchaser Information (See Section 13 for amendments)
 - Sales Tax Holidays – Gun Safes and Gun Safety Devices (See Section 13 for amendments)
 - Digital Codes
 - Future Workgroups Being Considered
 - Defining Marijuana and Marijuana Products
 - Compliance Review and Interpretations Committee – Alison Jares (SD), Chair
 - Annual Compliance Review Reminder
 - Certification Committee – David Kolb (IN), Chair
 - Report of March In-Person Meeting
 - Issues Being Addressed by Certification Committee

Streamlined Sales Tax Governing Board

May 15, 2024 – 1:00 pm – 5:00 pm central

May 16, 2024 – 8:30 am – noon central

Embassy Suites Old Market - Omaha, NE

- Schema Changes
 - Audit Committee – Megan Martin (ND), Chair
 - Report of March In-Person Meeting
 - Issues Being Addressed by Audit Committee
 - Core Team
 - Nominating Committee
8. Business Advisory Council (BAC) Update and Issues to Discuss – Brandi Drake and BAC Members
- Comments from Pat Reynolds, COST President and Executive Director
9. CSP Updates and Issues to Discuss With Governing Board – Chad Paulson and CSPs
10. Multistate Tax Commission – Update and Status of MTC’s Digital Goods Project
11. NCSL Updates – State and Local Taxation Taskforce
12. Executive Director Update and Reminders – Craig Johnson
- Status of Streamlined Registrants and Collections
 - Combined Rate and Look-up Application
 - Law Changes and Updates
 - Certifying Product Categories
 - Taxability Matrix and Certificate of Compliance Update
 - Training
 - Other Updates and Reminders
13. Proposed Amendments to SSUTA for Discussion and Possible Action
- AM23006A01 and AM23013A01 – Appendix E – Best Practices 8.1.j. – Time When Registration Required
 - AM23012A01 and AM23011A01 – Appendix E – Best Practices 8.1.c. – Calculation Basis for Economic Nexus Threshold
 - AM23014A01 and AM23015A01 – Appendix E – Disclosed Practice 8.1.n. – Registration and Collection Requirements for Remote Sellers Who Do Not Have Any Taxable Sales Into the State
 - AM24001 – Section 308 – State and Local Tax Rates
 - AM24002 – Sections 305, 306, 308, 309 and 310 – Sourcing Transactions When Complete Street Address Information is Not Needed to Transfer Product to Customer/Digital Goods Sourcing
 - AM24003 – Appendix C - Library of Definitions - Sales Tax Holidays – Gun Safes and Gun Safety Devices
 - AM24004 and AM24005 – Appendix E – Disclosed Practice 8.1.o. – Elimination of Transactional Economic Nexus Threshold
 - AM24006 and AM24007 – Appendix E – Disclosed Practice 8.1.c. – Attendance at Trade Shows

Streamlined Sales Tax Governing Board

May 15, 2024 – 1:00 pm – 5:00 pm central

May 16, 2024 – 8:30 am – noon central

Embassy Suites Old Market - Omaha, NE

14. Miscellaneous Documents

- Taxability Matrix Updates
- Certificate of Compliance Updates

15. Old Business

- Roundtable of Priorities for 2024 (Opportunity to suggest issues for the Governing Board to address in 2024 and beyond)

16. New Business – Open Discussion

17. Adjournment