



# Streamlined Sales Tax Governing Board

May 20, 2025 – 1:00 pm – 5:00 pm eastern

May 21, 2025 – 9:00 am – noon eastern

Graduate Hotel by Hilton - Providence, Rhode Island

1. **Welcome and roll call of member states**
2. **Welcome to Rhode Island**
3. **Opening Remarks – Representative Kennedy**
4. **Review and Approval of Governing Board Meeting Minutes**
  - December 2024 Governing Board Meeting Minutes ([MM25001](#))
5. **Review and Approve Sanctions Recommendations from Executive Committee**
  - 2025 Sanction Recommendations ([EC25001](#))
6. **Reports of Committees**
  - ***Executive Committee – Representative Kennedy, President***
    - Planning Meeting Results
      - Limited Lookback Proposal
      - Model Bills
      - Retail Delivery Fees – Importance of Uniformity
      - Increasing the \$50K Threshold for CSP-compensated Sellers
      - Registering Just for Resale
      - Survey of SST Registered Sellers
      - Education
      - Increasing Practitioner Involvement
  - ***Finance Committee – Richard Dobson (KY), Chair***
    - Financial Report – 2<sup>nd</sup> Quarter FYE 6/30/2025 ([FC25001](#))
    - Financial Report – 3<sup>rd</sup> Quarter FYE 6/30/2025 ([FC25002](#))
    - FYE June 30, 2026 Dues
    - Independent Financial Audit
    - Other
  - ***State and Local Advisory Council –Merry Hopkins (MN), Chair, Alexander Fant (OH), Vice Chair and Alison Jares (SST)***
    - Report of March In-Person Meeting
    - Current Workgroups
      - Sales Tax Holidays – Proposed Amendment Section 322 - All TPP ([AM25002A01](#), [AM25002C](#) and [AM25002D](#)) and Periodic Payments ([AM25002-01](#) and [AM25002B](#));
      - Proposed Section 336 and Rule 336.1 – Treatment of Authorization Codes ([AM25001](#) and [RP25001](#), [RP25001-01](#), [RP25001-02](#), [RP25001A](#) (Appendix E - Vouchers Revision), [AM25001A](#) Tax Admin Practices Voucher Revision )
      - Delivery Network Companies ([AM25003](#) , [AM25003-01](#) and [AM25003A](#), [AM25003A-01](#))
      - Mobility Enhancing Equipment ([SL25007](#))
        - SLAC Memo to CRIC ([SL25007A](#))



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- Definitions – Digital Goods and Services ([SL25006A](#) and [SL25006B](#))
  - Taxability Matrix and Certificate of Compliance Annual Updates
  - Future Workgroups Being Considered
    - Defining Marijuana and Marijuana Products
  - **Compliance Review and Interpretations Committee – Dave Matelski (MI), Chair**
    - Proposed CRIC Interpretation – Vascular Closure System ([IO25001](#))
    - Mobility Enhancing Equipment ([RI25001](#))
    - Annual Compliance Review Reminder
  - **Certification Committee – David Kolb (IN), Chair**
    - Report of March In-Person Meeting
    - Issues Being Addressed by Certification Committee
    - Schema Changes
      - Cutover Dates ([MC25001](#))
    - Appendix F Change – Overcollected Tax Line Effective Date ([RP25002](#))
    - Delegating Authority to Certification Committee ([MC25002](#))
    - Closest Known Rate
  - **Audit Committee – Megan Martin (ND), Chair**
    - Report of March In-Person Meeting
    - Issues Being Addressed by Audit Committee
    - Core Team
      - Interim Reviews - Samples
- 7. Status of Federal Legislation and Federal Activities – Randi Reid**
- 8. NCSL Updates – State and Local Taxation Taskforce – Brian Wanko**
- Digital Goods Primer
  - Short-Term rentals
  - Elimination of the Penny
- 9. Multistate Tax Commission – Update and Status of MTC’s Digital Goods Project – Jonathan White**
- Bundling Exercise
  - Broad Definition
- 10. Business Advisory Council (BAC) Update and Issues to Discuss – Brandi Drake and BAC Members**
- 11. CSP Updates and Issues to Discuss – Dave Steines and CSPs**
- 12. Executive Director Update and Reminders – Craig Johnson**
- Status of Streamlined Registrants and Collections
  - Combined Rate and Look-up Application



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- Law Changes and Updates
- Training
- Other Updates and Reminders

### 13. Action Items - Proposed Amendments to SSUTA, Rules and Other Items for Discussion and Possible Votes

- Minutes from December 2024 Governing Board Meeting (MM25001)
- Sanctions Recommendations ([EC25001](#))
- Financial Report – 2nd Quarter FYE 6/30/2025 ([FC25001](#))
- Financial Report – 3rd Quarter FYE 6/30/2025 ([FC25002](#))
- Sales Tax Holidays
  - Proposed Amendment Section 322 - All TPP ([AM25002A01](#), [AM25002C](#) and [AM25002D](#))
  - Proposed Amendment Section 322 - Periodic Payments ([AM25002-01](#) and [AM25002B](#))
- Authorization Codes
  - Proposed Section 336 – Treatment of Authorization Codes ([AM25001](#))
  - Proposed Rule 336.1 ([RP25001](#), [RP25001-01](#), [RP25001-02](#),)
  - Appendix E - Vouchers Revision ([RP25001A](#))
  - Taxability Matrix – Tax Administration Practices (Voucher Revision) ([AM25001A](#))
- Delivery Network Companies
  - Proposed Tax Administration Practice - Disclosed Practice – Appendix E Amendment – Delivery Network Companies ([AM25003](#), [AM25003-01](#))
  - Proposed Tax Administration Practice – Taxability Matrix - Delivery Network Companies ([AM25003A](#), [AM25003A-01](#))
- Proposed CRIC Interpretation – Vascular Closure System ([IO25001](#))
- Proposed Changes to Cutover Dates for New Schema Implementation ([MC25001](#))
- Rule Appendix F – Overcollected Tax Line Effective Date ([RP25002](#))
- Delegating Authority to Certification Committee ([MC25002](#))
- Updated Taxability Matrix – Library of Definitions
- Updated Taxability Matrix – Tax Administration Practices
- Updated Certificate of Compliance

### 14. Old Business

### 15. New Business – Open Discussion

### 16. Adjournment