



# Streamlined Sales Tax Governing Board

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

May 21, 2025 – 8:30 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
    - Taxability Matrix and Certificate of Compliance Updates (SLXXXXX, SLXXXXX, SLXXXXX)
    - Current Workgroups
      - Sales Tax Holidays – Periodic Payments ([AM25002](#)) All TPP ([AM25002A](#))
      - Authorization Codes (AM25001 and RP25001)
      - Delivery Network Companies (AM25003 and AM25003A)
      - Definitions – Digital Goods and Services ([SL25006A](#) and [SL25006B](#))
      - Mobility Enhancing Equipment ([SL25007](#))
    - Future Workgroups Being Considered
      - Defining Marijuana and Marijuana Products



## **Streamlined Sales Tax Governing Board**

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

May 21, 2025 – 8:30 am – noon eastern

Graduate Hotel by Hilton - Providence, Rhode Island

- ***Compliance Review and Interpretations Committee – Dave Matelski (MI), Chair***
    - Proposed CRIC Interpretation – Vascular Closure System ([IQ25001](#))
    - 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
  - Law Changes and Updates
  - Training
  - Other Updates and Reminders



## Streamlined Sales Tax Governing Board

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

May 21, 2025 – 8:30 am – noon eastern

Graduate Hotel by Hilton - Providence, Rhode Island

### 13. Acton 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](#))
- Authorization Codes
  - Proposed Section 336 (AM25001)
  - Proposed Rule 336.1 (RP25001)
- Sales Tax Holidays
  - Proposed Amendment Section 322 Periodic Payments ([AM25002](#)) All TPP ([AM25002A](#))
- Delivery Network Companies
  - Proposed Tax Administration Practice - Disclosed Practice – Appendix E Amendment – Delivery Network Companies (AM25003)
  - Proposed Tax Administration Practice – Taxability Matrix - Delivery Network Companies (AM25003A)
- 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 (SLXXXXX)
- Updated Taxability Matrix – Tax Administration Practices (SLXXXXX)
- Updated Certificate of Compliance (SLXXXXX)

14. Old Business

15. New Business – Open Discussion

16. Adjournment