

# Streamlined Sales Tax Governing Board

May 13, 2026 – 1:00 pm – 5:00 pm eastern

May 14, 2026 – 8:30 am – noon eastern

Amway Grand Plaza, Grand Rapids, MI

## 1. Welcome and roll call of member states

## 2. Welcome to Michigan

## 3. Opening Remarks – Lance Wilkinson (MI)

## 4. Review and Approval of Governing Board Meeting Minutes

- December 2025 Governing Board Meeting Minutes (MM26001)

## 5. Review and Approve Sanctions Recommendations from Executive Committee

- 2026 Sanction Recommendations ([EC26001](#))

## 6. Reports of Committees

### • **Executive Committee – Lance Wilkinson (MI)**

- Planning Meeting Summary and Action Items
  - Model Legislation
  - Survey Registered Sellers
  - Limited Lookback Proposal
- Ending of Minting of Penny
  - Sales Price - ([AM26003](#))
- Federal Law/Agreement Conflicts – Section 805 Compliance ([AM26007](#))
- Blended Rate – Section 308 ([AM26004](#))
- CSP Contract ([MC26001](#) and [MC26001A](#))

### • **Finance Committee – Larry Molnar (IN), Chair**

- Financial Report – 2<sup>nd</sup> Quarter FYE 6/30/2026 ([FC26001](#))
- Financial Report – 3<sup>rd</sup> Quarter FYE 6/30/2026 ([FC26002](#))
- FYE June 30, 2027 Dues
- Independent Financial Audit
- Other

### • **State and Local Advisory Council –Merry Hopkins (MN), Chair, Alexander Fant (OH), Vice Chair and Alison Jares (SST)**

- Report on February In-Person Meeting
- Current Workgroups
  - For Home Use – ([RP26002](#))
  - Vape and Vape Products – ([AM26001](#), [AM26001A](#) and [RP26001](#))
  - Delivery Network Companies Disclosed Practices ([AM26006](#) and [AM26006A](#))
    - Marketplace Facilitators – Other Taxes and Fees ([AM25003B](#) and [AM25003C](#))
  - Redemption Codes - ([AM26005](#) and [RP25001-04](#))
    - Vouchers (2nd vote) to add “authorization codes” – ([AM25001A01](#) and [RP25001A01](#))
  - Digital Goods ([AM26002](#))
- Taxability Matrix and Certificate of Compliance Updates ([SL26002](#), [SL26003](#), [SL26004](#))
- Future Workgroups Being Considered
  - Defining Marijuana and Marijuana Products
  - Sourcing Products When Complete Address Information is Not Needed Follow-up
    - Refund provision

# Streamlined Sales Tax Governing Board

May 13, 2026 – 1:00 pm – 5:00 pm eastern

May 14, 2026 – 8:30 am – noon eastern

Amway Grand Plaza, Grand Rapids, MI

- Internet Tax Freedom Act implications
- Optional/mandatory language

- ***Certification Committee – David Kolb (IN), Chair***

- Report on February In-Person Meeting
- Issues Being Addressed by Certification Committee
- Schema Changes
- SOAP to REST Conversion
- Widest Combined Rate

- ***Audit Committee – Megan Martin (ND), Chair***

- Report on February In-Person Meeting
- Contract Compliance Audits
- Core Team

- ***Compliance Review and Interpretations Committee – Dave Matelski (MI), Chair***

- Annual Compliance Review Reminder

- ***Business Advisory Council (BAC) – Update and Issues to Discuss – Brandi Drake and BAC Members***

- ***CSP Updates and Issues to Discuss – Dave Steines and CSPs***

## 7. Status of Federal Legislation and Federal Activities – Randi Reid

## 8. NCSL Updates – State and Local Taxation Taskforce – Brian Wanko/Joe Livingston

## 9. Multistate Tax Commission – Update and Status of MTC’s Digital Goods Project – Jonathan White

## 10. 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

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

- Minutes from December 2025 Governing Board Meeting (MM26001)
- Sanctions Recommendations ([EC26001](#))
- Definition of “Sales Price” ([AM26003](#))
- Section 805 Compliance – Federal/SSUTA Requirement Conflicts ([AM26007](#))
- Section 308 State and Local Tax Rates - Blended Rate Clarification ([AM26004](#))
- CSP Contract for 2027 – 2029 ([MC26001](#) and [MC26001A](#))
- Financial Report – 2nd Quarter FYE 6/30/2026 ([FC26001](#))
- Financial Report – 3rd Quarter FYE 6/30/2026 ([FC26002](#))
- Rule 327.3.1 For Home Use ([RP26002](#))

# Streamlined Sales Tax Governing Board

May 13, 2026 – 1:00 pm – 5:00 pm eastern

May 14, 2026 – 8:30 am – noon eastern

Amway Grand Plaza, Grand Rapids, MI

- Rule 327.10 and Definitions Vape and Vape Products ([AM26001](#), [AM26001A](#) and [RP26001](#))
- Tax Administration Practices 10 - Delivery Network Companies ([AM26006](#) and [AM26006A](#))
  - Marketplace Facilitators – Other Taxes and Fees ([AM25003B](#) and [AM25003C](#))
- Proposed Rule 336.1 and Section 311 Amendment - Redemption Codes ([RP25001-04](#) and [AM26005](#))
  - Vouchers (2<sup>nd</sup> vote) to add “authorization codes” – ([AM25001A01](#) and [RP25001A01](#))
- Section 332.H Digital Goods ([AM26002](#))
- Updated Certificate of Compliance ([SL26002](#))
- Updated Taxability Matrix – Library of Definitions ([SL26003](#))
- Updated Taxability Matrix – Tax Administration Practices ([SL26004](#))

12. Old Business

13. New Business – Open Discussion

14. Adjournment