

Streamlined Sales Tax Governing Board

October 8, 2024 – 1:00 pm – 5:00 pm eastern

October 9, 2024 – 8:30 am – noon eastern

Springhill Suites Charlotte City Center, Charlotte, NC

1. Welcome and roll call of member states
2. Welcome to Charlotte
3. Opening Remarks – Mike and Craig
4. Review and Approval of Governing Board Meeting Minutes
 - May 2024 Governing Board Meeting Minutes ([MM24002](#))
 - July 2024 Governing Board Meeting Minutes ([MM24003](#))
5. Reports of Committees
 - Finance Committee – Richard Dobson (KY), Chair
 - Financial Report – 4th Quarter FYE 6/30/2024 ([FC24003A01](#))
 - Independent Financial Audit ([FC24005](#) and [FC24006](#))
 - FYE 6/30/2025 Dues
 - FYE 6/30/2025 Proposed Budget Amendment ([FC23004A01](#))
 - FYE 6/30/2026 Proposed Budget ([FC24004](#))
 - State and Local Advisory Council – Christie Comanita (SST), Dave Matelski (MI), Chair and Merry Hopkins (MN), Vice-Chair
 - Report of August In-Person Meeting
 - Current Workgroups
 - Disclosed/Best Practices – Economic Nexus – Remote Sellers (See Section 12 below for amendments)
 - Multiple State Rates
 - Digital Codes
 - Oral Healthcare Products
 - Future Workgroups
 - Defining Marijuana and Marijuana Products
 - Delivery Network Companies – Disclosed Practices
 - Uniform Definitions Related to Digital Goods and Products Transferred Electronically
 - Sourcing Products When Complete Address Information is Not Needed
 - Sales Tax Holiday Definitions – Move to General Definitions Section?
 - SLAC Annual Report ([SL24028](#))
 - Compliance Review and Interpretations Committee – Alison Jares (SD), Chair
 - 2024 Annual State Compliance Reviews Report ([CI24002A01](#)) ([CI24003](#))
 - Issue Resolution Committee – Larry Molnar (IN), Chair
 - Issue Resolution Committee Workgroup ([AM23008A02](#) and [RP23005A04](#))
 - Certification Committee – David Kolb (IN), Chair
 - Report of August In-Person Meeting
 - Schema Changes ([SST2025V01](#))
 - Other Issues Being Addressed by Certification Committee

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- Audit Committee – Megan Martin (ND), Chair
 - Report of August In-Person Meeting
 - Appendix O – Annual Representation ([RP24002](#))
 - Other Issues Being Addressed by Audit Committee

- Executive Committee – Mike Walsh (NE), President
 - Voluntary Disclosure Proposal ([AM24016](#))
 - CSP Contract
 - Combined Rate and Jurisdiction Look-Up Application
 - CSP Contracts With Nonmember States
 - Filing Options for Remote Sellers

- 6. Proposed Amendments to SSUTA for Discussion and Possible Action
 - [AM23008A02](#) – Article X Issue Resolution Process
 - [AM24017](#) – Section 805.1 Finding A Member State Out Of Compliance with the Agreement
 - [AM24001A01](#) – Section 308 – State and Local Tax Rates
 - [AM24006A01](#), [AM24006A02](#) and [AM24007A01](#), [AM24007A02](#) Appendix E – Disclosed Practice 8.1.(C) – Attendance at Trade Shows
 - [AM24012](#) and [AM24013](#) – Appendix E – Disclosed Practices 8.1.p., 8.2.h. and 8.3.r. – Registering With Secretary of State
 - [AM24010](#), [AM24010A01](#) and [AM24011](#), [AM24011A01](#) - Appendix E – Disclosed Practices 8.3.k. – Voluntary Registration as a Marketplace Facilitator/Provider
 - [AM24008](#), [AM24008A01](#) and [AM24009](#), [AM24009A01](#) Appendix E – Disclosed Practices 8.1.q. – Consumer Use Tax
 - [AM24014](#) – Appendix C Library of Definitions – Definition of Oral Healthcare Products
 - [AM24018](#) – Section 336 – Tax Treatment of Authorization Codes
 - [AM24016](#) – Section 402 – Amnesty – Voluntary Disclosure Program

- 7. Proposed Amendments to Rules for Discussion and Possible Action
 - [RP23005A04](#) – Rule 1001 – Rules and Procedures for Petitions for Reconsideration
 - [RP24001](#) – Appendix L – Oral Healthcare Products
 - [RP24002](#) – Appendix O – Annual Representation

- 8. Other Issues for Governing Board Consideration
 - State Compliance Reviews ([CI24002A01](#) and [CI24003](#))
 - Schema Changes to Registration System and Simplified Electronic Return ([SST2025V01](#))
 - Certificate of Compliance Update ([SL24030](#))

- 9. Election of Officers for 2025 ([NC24001](#))

- 10. Election of Nominating Committee for 2025 ([NC24002](#))

- 11. Status of Federal Legislation and Federal Activities – Randi Reid and Lori Denham

- 12. Update on Status of MTC Digital Goods Project and Coordinating With FTA, NCSL and SST

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13. The *Loper-Bright* decision – Deference and Agency Guidance (Steve Kranz and Jonathan White)
14. Business Advisory Council (BAC) Update and Issues to Discuss – Brandi Drake and BAC Members
15. CSP Updates and Issues to Discuss With Governing Board – Chad Paulson and CSPs
16. Executive Director Update and Reminders – Craig Johnson
 - Status of Streamlined Registrants and Collections
 - Law Changes and Updates
 - Training
 - Other Updates and Reminders
17. Old Business
18. New Business – Open Discussion
19. Adjournment