



Streamlined Sales Tax Governing Board Meeting Minutes  
Friday, March 5, 2021, 1:00 pm Central  
Teleconference

**Welcome and Roll Call of Member States**

President Ann Rest welcomed everyone and called the meeting to order at 1:05 pm central. The roll of the states was called, with 22 full member states participating, the quorum was established.

**Review and Approval of Proposed Amendment to the SSUTA**

Section 107 – Specific State Responses to Presidentially Declared States of Emergency-  
AM21001A01

Senator Rest stated after the October 2020 Governing Board meeting a workgroup consisting of both state and business representatives was put together to identify and consider various options and possible amendments to the SSUTA that would provide states some flexibility relating to the SSUTA requirements when deciding how their state may be responding to pandemics such as COVID-19.

The workgroup had several meetings and considered various options. The workgroup also recognized that time is of the essence since many of the state legislatures are in session and considering bills to help their state's residents as they continue to deal with the effects of the pandemic. Streamlined does not want to stand in the way of a state being able to take the actions they feel are necessary when responding to situations like this pandemic – but we do want to remind states to consider how their actions may affect the business community from an implementation perspective.

Craig stated the workgroup looked into various options such as revising language for sales tax holidays. However, the concern was that states may take actions related to the pandemic in areas other than sales tax holidays and that type of limited amendment would not help states. A broader and more general exception would recognize state sovereignty and that different states may take different types of actions. The workgroup came to an agreement on language in AM21001A01. The business community was active in the workgroup and much thought was put into the amount of notice required and weighed the need for states to be able to act quickly and also the need for affected businesses to have adequate time to implement these types of changes. The language also makes it clear that both legislative and executive actions would be covered.

Fred Nicely of the BAC stated they are glad provisions such as liability relief were included. He appreciates the protections that were put into the amendment. They asked COST and BAC members if they had any feedback and didn't receive any negative input. The BAC will not formally back this amendment as they have not met to discuss and vote.



Senator Bramble encouraged the amendment to be adopted. Senator Bramble motioned to accept AM21001A01. Senator Rest asked for discussion. No comments were received. A voice vote was taken and was unanimous. Motion carried.

**Old Business**

None

**New Business**

None

**Adjournment**

Senator Bramble motioned to adjourn the meeting at 1:24 pm central.