



100 Majestic Drive, Suite 400 ♦ Westby, WI 54667

State Instructions Online Taxability Matrix and Certificate of Compliance

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Taxability Matrix Access

Access the Taxability Matrix at:
<http://sst.streamlinedsalestax.org/otm/>

Certificate of Compliance Access

Access the Certificate of Compliance at:
<http://sst.streamlinedsalestax.org/coc/>

Use Chrome, Firefox or an Internet browser other than Internet Explorer.

Download does not work in Internet Explorer.

If you have any problems or suggestions with the online web site, please contact the SSTGB Executive Director and the SSTGB IT Director.

Save your changes often!

The online Taxability Matrix can be accessed at: <http://sst.streamlinedsalestax.org/otm/>

The online Certificate of Compliance can be accessed at: <http://sst.streamlinedsalestax.org/coc/>

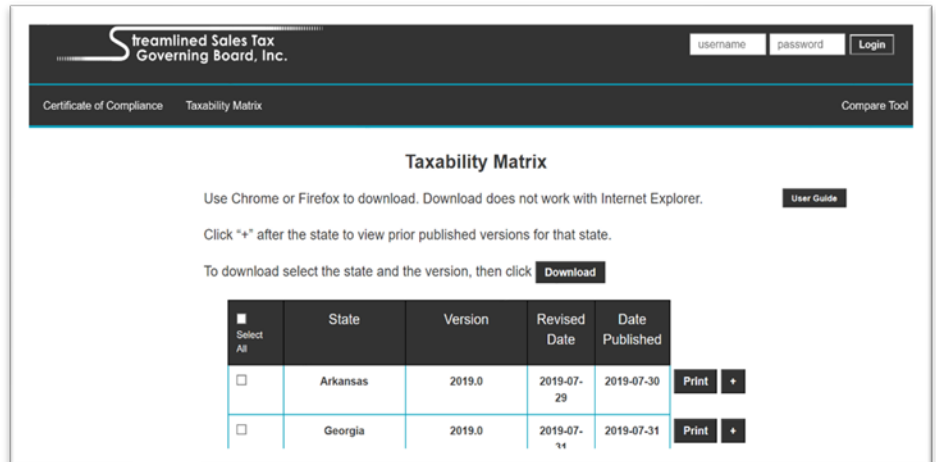
1. Viewing

Current Version

The instructions are the same for both the Certificate of Compliance and Taxability Matrix.

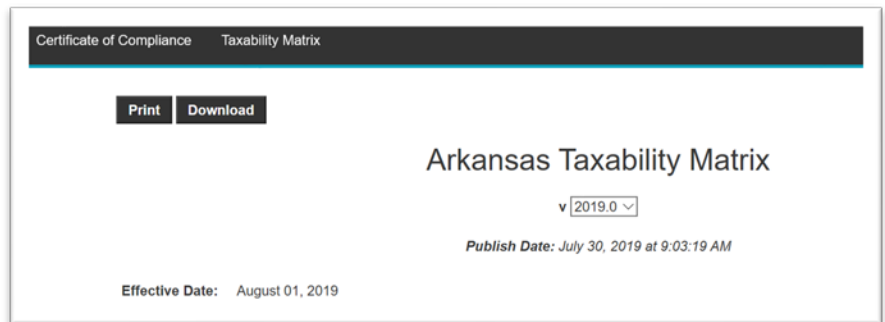
A. To view a state’s matrix, click on the state name.

For Arkansas click on the name Arkansas.



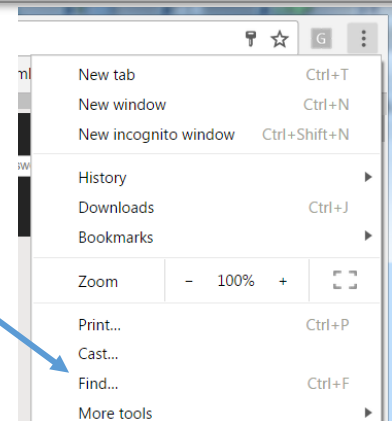
This displays the current Arkansas taxability matrix.

B. You can scroll through the entire matrix.



C. Search the matrix for a specific item by using the “Find” option in your internet browser.

D. To return to the list of states, scroll to the top of the page and click on the “Taxability Matrix” tab. You can then select a different state to view.



Viewing Previous Version(s)

1. To view previous versions of a state matrix click the “+” on the right side of the row for the state you wish to view.

Streamlined Sales Tax Governing Board, Inc.

Home Compare Tool

Taxability Matrix

Use Chrome or Firefox to download. Download does not work with Internet Explorer.

Click “+” after the state to view prior published versions for that state.

To download select the state and the version, then click **Download**

<input type="checkbox"/> select All	Click on State Name to View Matrix Online	Version	Effective Date	Date Published	
<input type="checkbox"/>	Arkansas	2019.0	2019-08-01	2019-07-30	Print +
<input type="checkbox"/>	Georgia	2019.0	2019-08-10	2019-07-31	Print +

If you chose Arkansas, all prior versions available will be listed.

3. To view a certain version, click on the state name, version or revised date for that version. That matrix will automatically open.

<input type="checkbox"/> select All	Click on State Name to View Matrix Online	Version	Effective Date	Date Published	
<input type="checkbox"/>	Arkansas	2019.0	2019-08-01	2019-07-30	Print -
<input type="checkbox"/>	Arkansas	2018.0	2018-08-01	2018-07-31	Print
<input type="checkbox"/>	Arkansas	2017.1	2018-01-02	2018-01-02	Print
<input type="checkbox"/>	Arkansas	2017.0	2017-07-14	2017-07-18	Print
<input type="checkbox"/>	Arkansas	2016.1	2017-03-01	2017-03-01	Print
<input type="checkbox"/>	Arkansas	2016.0	2016-07-25	2016-07-25	Print
<input type="checkbox"/>	Arkansas	2015.1	2015-11-06	2015-11-06	Print
<input type="checkbox"/>	Arkansas	2015.0	2015-07-30	2015-07-31	Print

You can also select and view a prior version using the dropdown box when you have a specific state’s matrix open.

Certificate of Compliance Taxability Matrix

Print Download

Arkansas Taxability Matrix

v 2019.0 v

Publish Date: July 30, 2019 at 9:03:19 AM

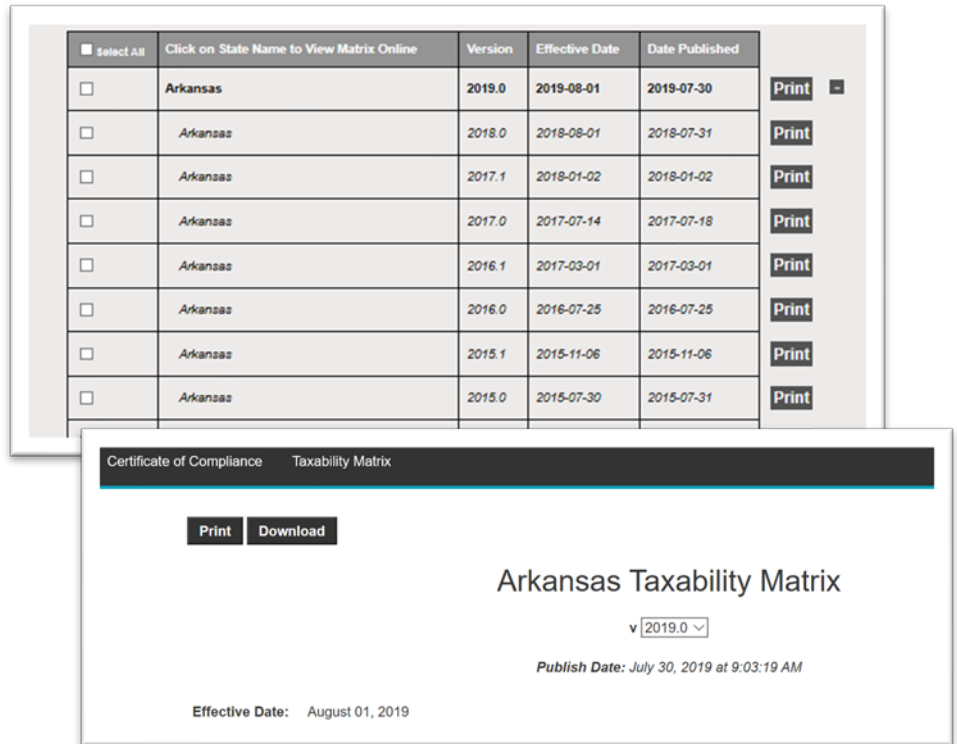
Effective Date: August 01, 2019

2. PRINTING

There are two ways you can print a state taxability matrix.

1. On the **home page** click the print button next to the state's version you wish to print. This will print that version of the state matrix.

2. When **viewing the actual matrix**, select the print button on the top left of the page.



3. DOWNLOADING

Use Chrome, Firefox or an Internet browser other than Internet Explorer.

Download does not work in Internet Explorer.

Files are downloaded in comma delimited format (CSV).

There are two ways you can download a state taxability matrix.

To download a matrix(s):

Option 1

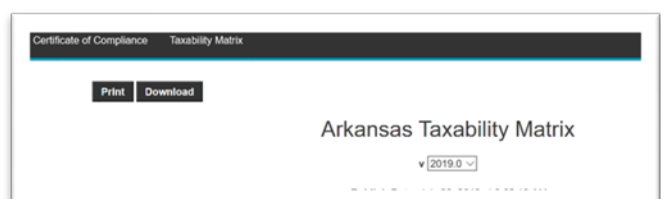
1. Click in the check box next to the state and the version you want to download. or Click "Select All" if you want to download all states.

2. Click the 'Download' button. Your screen should indicate a file has been downloaded (bottom left hand corner). Depending on the type of browser you are using this message may be different than the one shown.



Option 2

Click the 'Download' button when viewing the actual matrix.



4. Compare Tool

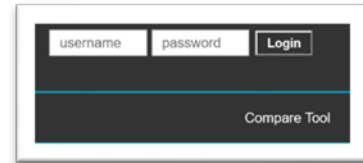
Use the Compare Tool to compare two versions of a state’s Taxability Matrix or Certificate of Compliance.

A state may compare an edited, but not published document to a previously published document. This will allow you to check your changes prior to sending the F0020 in to have it published

1. Select the Compare Tool Tab at the top.
2. Select the state from the drop-down list.
3. Select the Versions you want to compare from the drop-down lists. The order you select only affects which version is listed first. It will not affect the changes that are displayed.
4. Select how you want the changes displayed. Examples of

Comparison Display

The entire lines that contain changes will be displayed. You will need to compare each line to determine what the change was. Changes in the document as well as changes the state makes will be shown.



Taxability Matrix Compare Tool

Select a State... ▾

Taxability Matrix Compare Tool

GA - Georgia ▾

2019.0 ▾ 2018.0 ▾

Show Only Mismatched Rows:

Include Style and Markup:

Show Meta Data (e.g. Completed by):

Mismatch Style: R B I U

Compare

The following is an item that was added to the 2017.0 form. Changes are shown in red, italics, or underlined.

2017.0		Disclosed Practice 5.7 - Taxability of Return Fees	Yes	No	Statute/Rule Cite	Comment
2016.2						

2017.0	<u>Post Transactions 5.7.a.</u>	Does your state impose tax on restocking fees or return fees that are not directly associated with the use of a returned product?	X			
2016.2						

2017.0		Disclosed Practice 5.7 - Taxability of Return Fees	Yes	No	Statute/Rule Cite	Comment
2016.2						

2017.0	<u>Post Transactions 5.7.a.</u>	Does your state impose tax on restocking fees or return fees that are not directly associated with the use of a returned product?	X			
2016.2						

2017.0		Disclosed Practice 5.7 - Taxability of Return Fees	Yes	No	Statute/Rule Cite	Comment
2016.2						

2017.0	<u>Post Transactions 5.7.a.</u>	Does your state impose tax on restocking fees or return fees that are not directly associated with the use of a returned product?	X			
2016.2						

5. Updating

Complete the following steps to edit the taxability matrix or certificate of compliance:

- [Log In](#)
- [Open Matrix to Edit \(Create New Version or Edit Unpublished Version\)](#)
- [Submit F0020 – Request Matrix be Published](#)
- [SST Admin Publishes and Updates Website](#)

Save your changes often!

A. Log in to the Online Taxability Matrix or Certificate of Compliance.

SST Admin assigns authorized state users UserNames and Passwords.

1. Enter your 'UserName' and 'Password' in upper right corner and click "login".

The screen will show that you are logged in.

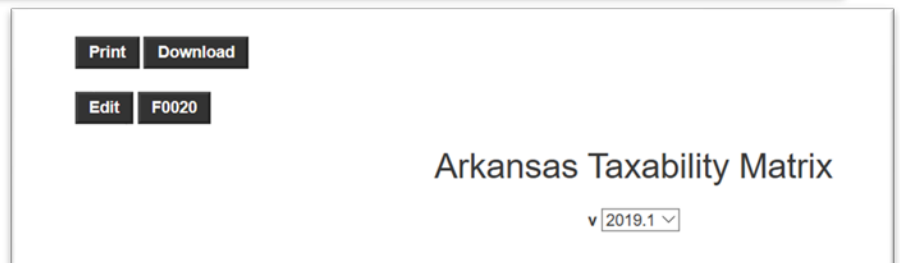


2. Click on your state name.

- If all prior versions have been published, you will see a button for "New Form."

If you previously created a "New Form" but it has not been published, you will see a Button for "Edit" and "F0020."

- You can only edit your state's Taxability Matrix and Certificate of Compliance
- If you click on another state's matrix, the "New Form" button will not be displayed.



B. Open Matrix or Certificate to create a new version.

1. Click on the 'New Form' tab. This will open you Matrix or Certificate and assign a new version #.
2. A pop-up box will indicate you are about to create a new version (New Form) of the matrix. Click "OK" to continue.



If you do not have the option for a "New Form" but instead see "Edit" it means someone previously created a new version but that version was **NOT** published. Please do the following:

- a. If SST Admin has not made any updates to the matrix, review for any changes made when the matrix was previously opened to edit, then continue with your updates. When completed submit F0020 to SST IT Director to publish that version.
- b. If SST Admin made updates to the matrix (e.g., added definitions, disclosed practices, etc.) you will not be able to see the updates until the matrix version previously opened to edit is published. Check to see if any changes were made to the matrix that was previously opened to edit:
 - If yes, provide a F0020 listing those changes and request that matrix version be published.
 - If no, on the check list at the top indicate it is a date change only and not under changes that no changes were made, save and click on the F0020. Send the F0020 to SST IT Director to request that version be published.

After that version is published when you open the matrix to edit, you will then get the popup box asking if you want to unpublish and credit a new version. The new version will have a new version number and will include the updates SST Admin made.

3. Click "New Form" again to open the new version.

*The new version is **NOT** displayed to the public until SST Admin publishes it.*

 - A new version of the matrix is displayed showing "White boxes" for data you may change.
 - Changes made by SST Admin from the last version will be highlighted.
 - A New Version number is displayed at the top.

A screenshot of a web form titled "Arkansas Taxability Matrix". At the top left are "Save" and "Cancel" buttons. Below the title is a version selector dropdown menu showing "v | 2019.1". The form contains five input fields: "Effective Date:" with the value "08/01/2019", "Completed by:" with the value "Name", "E-mail Address:" with the value "email", "Phone number:" with the value "555-555-5555" and a small "x" icon to its right, and "Date Revised:" with the value "07/29/2019".

Version Numbers: The Governing Board approves the updates for the next state's recertification at the May meeting. That version is numbered with the year it is approved for. All updates to that year's matrix will start with the same year. For example, the 2020 matrix is approved at the May 2020 meeting. States will complete this version by August 1, 2020. That will be Version #2020.0. Changes after that will be numbered 2020.1, 2020.2 etc.

C. Editing

1. Enter the **Effective Date**. This is the date taxpayers should start using this version. *Remember:* The new version should be published at least 10 days ahead of the effective date to provide CSPs and sellers sufficient notice to make changes beginning on the effective date. The effective date may be the current date or any date in the future. Effective date should not be prior to the revised date.

2. Enter the **Date Revised** (Date you made changes and submit the change to the SSTGB to be published.)
3. Check the boxes for the types of changes made.
4. List the reference numbers for the items that were changed. A brief description of change may be provided (e.g., #51050 changed to exempt, #12022 added law reference, etc.).

Changes were made to the following areas of this document (indicated by a "✓"):

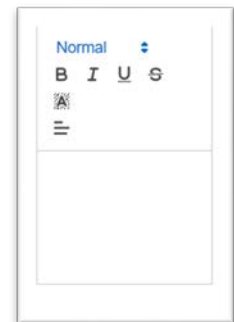
Taxability Treatment
 Definition Treatment
 Statute/Rule Cite Reference

Comments
 Date Revised

Reference Number of changed items (may include a brief description of the change):
[Click here to enter a change description...](#)

5. Enter changes. Highlight your changes. It is recommended you enter the effective date of any taxability changes in the comment. For example, if you currently exempt clothing, but due to a law change clothing becomes taxable on October 1, 2017.
 Comment: Effective 10/1/2017 Clothing istaxable.

A box allowing you to edit and highlight a field display when you click in the field.



For typos or name changes that don't require a new version complete F0020, found in library under forms. Do not open the matrix for editing. SST Admin can make those changes to the current matrix without publishing a new version.

Taxability Matrix Instructions

The State must complete all four sections of the Taxability Matrix.

- Section 1.A – Administrative Definitions
- Section 1.B – Sales Tax Holidays
- Section 1.C – Product Definitions
- Section 2 – Tax Administration Practices

Instructions for Sections 1.A, 1.B and 1.C of the Taxability Matrix

Each item listed in Sections 1.A, 1.B and 1.C is defined in the Library of Definitions in the Streamlined Sales and Use Tax Agreement (SSUTA). Refer to Appendix C of the SSUTA for each definition.

“Taxability Treatment” and “Definition Treatment”

Do not enter any comments or qualifications in the two columns under the heading “Treatment.” The “Treatment” column should only include an “X” or a “%” where applicable.

1. Product definition adopted by your state:

- a. Place an “X” in the appropriate column under the heading “Treatment” to indicate the treatment of each definition in your state.
- b. Enter the applicable “Statute/Rule Cite.”
- c. Enter any additional comments that are needed in the “Comment” column.

2. Product definition was not adopted by your state:

- a. Place an “X” in the appropriate column under the heading “Treatment” to indicate the treatment of each definition in your state.
- b. Enter “NA” in the column under the heading “Statute/Rule Cite.”
- c. Enter any additional comments that are needed in the “Comment” column.

A state may tax a defined product but not include that specific product definition in their laws. For example, a state may tax all tangible personal property unless otherwise exempt. This would include items such as clothing. Therefore, the state does not need to adopt the definition of clothing.

3. Product definition in the Library of Definitions adopted with a qualification not specified in the SSUTA:

- a. Do not place an “X” in either column under the heading “Treatment.”
- b. Enter the applicable “Statute/Rule Cite.”
- c. Enter a comment explaining the qualification in the “Comment” column.

In accordance with the SSUTA, your state must adopt the definitions in the Library of Definitions that apply to your state without qualifications, except for those allowed by the SSUTA.

Liability Relief for Sections 1.A, 1.B, and 1.C - Library of Definitions:

Sellers and certified service providers are relieved from tax liability to the member state and its local jurisdictions for having charged and collected the incorrect amount of sales and use tax resulting from the seller or certified service provider relying on erroneous data provided by the member state relative to treatment of the terms defined in Sections 1.A, 1. B and 1.C of the taxability matrix.

To the extent possible under each state’s laws, sellers and CSPs are also relieved from tax liability to the member state and its local jurisdictions for having charged and collected the incorrect amount of sales and use tax until the first day of the calendar month that is at least 30 days after notice of a change to Sections 1.A, 1.B, or 1.C of the state’s taxability matrix is submitted to the governing board, provided the seller or CSP relied on the prior version of the taxability matrix.

Instructions for Section 2 of the Taxability Matrix

Tax Administration Practices

The Streamlined Sales Tax Governing Board (SSTGB) has approved “tax administration practices” for each of the products, procedures, services, or transactions identified pursuant to Section 335 of the Streamlined Sales and Use Tax Agreement (SSUTA).

Use of the term “State” in each practice refers to the state completing the matrix.

Tax Administration practices are further described in Appendix E of the SSUTA.

1. For each tax administration practice identified in this matrix that your State follows:
 - a. Place an “X” in the “Yes” column
 - b. Enter the statute or rule that applies to your state’s treatment of this practice in the “Statute/Rule Cite” column.
 - c. If necessary, provide additional comments in the “Comment” column.
2. For each tax administration practice identified in this matrix that your State does not follow:
 - a. Place an “X” in the “No” column
 - b. Enter the statute or rule that applies to your state’s treatment of this practice in the “Statute/Rule Cite” column
 - c. If necessary, describe your state’s practice in the “Comment” column.

Conformance to a tax administration practice by a state is voluntary and no state shall be found not in compliance with the Agreement if it does not follow a tax administration practice adopted by the SSTGB.

Liability Relief for Section 2 - Tax Administration Practices:

To the extent possible under each state’s laws, sellers and CSPs are relieved from tax liability to the member state and its local jurisdictions for having charged and collected the incorrect amount of sales and use tax resulting from the seller or certified service provider relying on erroneous data provided by the member state relative to the tax administration practices contained in Section 2 of the Taxability Matrix.

In addition, **to the extent possible under each state’s laws**, sellers and CSPs are also relieved from tax liability to the member state and its local jurisdictions for having charged and collected the incorrect amount of sales and use tax until the first day of the calendar month that is at least 30 days after notice of a change to Section 2 of the state’s taxability matrix is submitted to the governing board, provided the seller or CSP relied on the prior version of the taxability matrix.

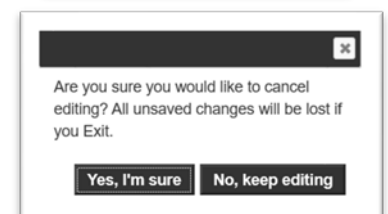
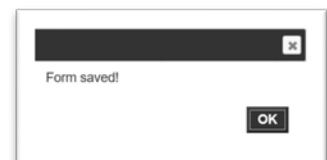
D. Save Changes

Save your changes often!

1. Save Changes - Click the “Save” button at the top of the page. A popup will display showing “Changes Saved.” Click OK to continue.
The screen will then display the saved version with your changes.

IMPORTANT: It is important that this pop-up box appears and that you click on the ‘OK’ button. If you do not get the popup box, your changes have not been saved.

2. Cancel Changes - Click OK to cancel changes and revert back to the last version published or Cancel to continue with your changes.



3. Edit a "Saved" version that has NOT been published - Click on Edit. The saved version will display to allow you to make changes. (Once in edit mode (with the displayed white boxes) be sure to check the version number to ensure you are editing the right document.)

E. Submit Form F0020 - Request to Published

After changes are completed and saved, Create **Form F0020** by clicking on the F0020 button, save the form as PDF and email to the SST IT Director.

The form will pull in information entered in these fields in the Matrix. However, if necessary, you can make changes on the F0020 prior to saving the document as a pdf.

You can recreate Form F0020 for unpublished versions by going to Edit and clicking on the F0020 button. The form will show the last saved information.

The screenshot shows the 'Request to Publish' form for the Taxability Matrix. The header includes the logo for Streamlined Sales Tax Governing Board, Inc. and the address: 100 Majestic Drive, Suite 400 • Westby, WI 54667. The form title is 'Taxability Matrix Request to Publish'. There are 'Print' and 'Save as PDF' buttons in the top right. The form contains several input fields: 'Date Requested' (04/08/2020), 'State' (Arkansas), 'Contact' (Name), and 'Email' (email). A 'Save Form as:' box provides instructions: '- 2 character state abbreviation', '- 4 digit year', '- 2 digits for Version number, without "."', '- TM for Taxability Matrix', and examples: 'SD202000TM (publish version 2020.0)' and 'SD202001TM (publish version 2020.1)'. A checkbox is checked for 'Please Publish Taxability Matrix Version # 2019.1'. Below this, a section titled 'The following changes were made to this document:' lists 'Taxability Treatment' (checked), 'Definition Treatment' (checked), 'Statute/Rule Cite Reference' (unchecked), 'Comments' (unchecked), and 'Date Revised' (unchecked). A text box contains '123 changed taxability'. At the bottom, a note states: 'The date published is the date SST Admin completed this request.'

Date Requested is the date the request to publish is made and is auto filled using the date the form is created.

The new version will be published as soon as possible once the request is received.

Note: CSPs have 10 days to comply with changes to the Taxability Matrix for purposes of liability relief. It is important to publish these changes 10 or more days before the effective date of the changes. Effective dates of changes should be noted in the comment column. The Taxability Matrix is the official notice to the CSPs of these changes.

For **typos or name changes** that don't require a new version, complete F0020A, found in SST library under forms. Do not open the matrix for editing. Send form F0020A to SST Admin. SST Admin can make those changes to the current matrix without publishing a new version.

F. SST ADMIN Publishes Matrix and updates Website

SST Admin Publishes Matrix (as soon as possible after receiving the Request to Publish.)

- SST Admin compares the new version to the last published version.
- SST Admin emails F0020 and the comparison document to the state, SST Executive Director, SST Research Director.
- SST Admin emails F0020 to CSPs as notice of changes to Tax Matrix (in lieu of TC0001 State Change Request).

SST Admin publishes the F0020 in the library under State Tax Matrixes or State Certificate of Compliance.