



100 Majestic Drive, Suite 400 ♦ Westby, WI 54667

## Public Notice

### **30-day Public Comment Period Regarding Consideration of Imposing Sanctions on States Found to Not be in Compliance with the Streamlined Sales and Use Tax Agreement**

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January 15, 2024

Pursuant to Section 809 of the Streamlined Sales and Use Tax Agreement (Agreement) and Streamlined Sales Tax Governing Board Rule 809, this message will serve as official notice of the commencement of the 30-day public comment period regarding the consideration of imposing sanctions on Georgia. The Streamlined Sales Tax Governing Board (SSTGB) determined that Georgia was not in substantial compliance with the requirements of the Agreement. Interested persons may submit written comments for the SSTGB's Executive Committee to consider regarding any possible sanctions on Georgia. **All comments must be submitted no later than 5 pm central on Thursday, February 15, 2024.** All comments should be addressed to the Streamlined Sales Tax Governing Board - Executive Committee. Comments may either be emailed to Craig Johnson, Executive Director at [craig.johnson@sstgb.org](mailto:craig.johnson@sstgb.org) or mailed to Streamlined Sales Tax Governing Board, Inc., 100 Majestic Drive, Suite 400, Westby, WI 54667. All public comments received will be posted to the SSTGB website.

The specific Sections of the Agreement and issue(s) on which the SSTGB determined Georgia was not in substantial compliance are as follows:

#### **Georgia**

- Section 317.C. – Administration of Exemptions – The Section provides in part that “Each state shall relieve a seller of the tax otherwise applicable if the seller obtains a fully completed exemption certificate or captures the relevant data elements required under the Agreement within 90 days subsequent to the date of sale...” Rather than just providing this liability relief to sellers who obtain a fully completed exemption certificate within 90 days subsequent to the sale, Georgia imposes a requirement under Section 48-8-38 that the exemption certificates must also be accepted in good faith. Although these additional requirements may be placed on a seller if the seller did not obtain an exemption certificate within 90 days subsequent to the sale, they cannot be placed on the seller if the seller obtained the fully completed exemption certificate within 90 days subsequent to the sale.
- Section 318.C.3.c and d. – Uniform Tax Returns – Under the Agreement, effective January 1, 2011 a state must allow Model 4 sellers to file the simplified electronic return (SER) and effective January 1, 2013 a state must allow all sellers, including those not registered under the Agreement to file an SER. Georgia currently only accepts SERs from Model 1 Sellers.
- Section 323.A. – Caps and Thresholds – Under the Agreement, caps and thresholds are not allowable “...unless the member state assumes the administrative responsibility in a

manner that places no additional burden on the retailer.” Georgia enacted legislation that places a cap of \$35,000 in tax on boat repairs.

- Section 308 – The legislature extended the exemption for food to an equalized homestead option sales tax if such local tax is passed by referendum. This provision is intended for one county. Food is not exempted from other local sales taxes. A referendum was passed and then this provision became effective in DeKalb County on April 1, 2018.

The Streamlined Sales Tax Governing Board’s Executive Committee will hold a public meeting no sooner than 10 days after the public comment period closes to consider the comments received and develop a recommendation regarding any possible sanctions that may be imposed on Georgia. During this meeting, there will be an opportunity for public comments as well as an opportunity for Georgia to provide comments.

If you have any questions regarding this, please contact me.

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