CERTIFICATE OF COMPLIANCE -- STATE OF GEORGIA

Effective Date: _____

SECTION	TOPIC DOCUMENT COMMENTS/ REFERENCE TO CRIC INTERPRETATIONS	DESCRIPTION	Is this requirement met by law, regulation or administrative practice (Yes or No). Enter N/A when not applicable.	If so, provide the citation for legal authority (statute, case, regulation, etc.)	For SST conforming changes, provide effective dates.	Notes (e.g., administrative practices, noncompliance explanations, etc.)
Section 301	**State level administration**					
		Does the state provide state level administration of state and local sales and use taxes?	Yes	48-8-87; 48-8-104; 48-8-59(a)(1); 48-8-113; 48-8-141; 48-8-204; 48-8-246	Effective 1/1/2011 or already in effect.	
		Are sellers and purchasers only required to register with, file returns and remit funds to a state-level authority?	Yes	48-8-59; 48-8-49	Effective 1/1/2011 or already in effect.	
		Does the state provide for the collection of any local taxes and distribute them to the appropriate taxing jurisdictions?	Yes	48-8-206; 48-8-67; 48-8-248; 48-8-89; 48-8-101.1; 48-8-104; 48-8-115; 48-8-143	Effective 1/1/2011 or already in effect.	
		Are audits conducted only by the state or by others authorized by the state to conduct an audit that includes both state and local taxes?	Yes	48-8-52(a)(2)	Effective 1/1/2011 or already in effect.	
		Are local jurisdictions prohibited from conducting independent sales or use tax audits of sellers and purchasers except where authorized by state law to conduct an audit for the state and all local jurisdictions, subject to the same confidentiality and other protections and the same administrative and appeal procedures granted audits conducted by the state?	Yes		Effective 1/1/2011 or already in effect.	Local jurisdictions have no authority to conduct sales or use tax audits.
Section 302	**State and local tax base**					
		Is the tax base for local jurisdictions identical to the state tax base, excluding federal prohibitions, motor vehicles, aircraft, watercraft, modular homes, manufactured homes, mobile homes, fuels used to power motor vehicles, aircraft, locomotives, or watercraft, or electricity, piped natural or artificial gas or other fuels delivered by the seller?	Yes	48-8-82; 48-8-102; 48-8-110.1; 48-8-201; 48-8-241; Metropolitan Atlanta Rapid Transit Authority Act of 1965; Ga. Const. Art. VIII, Sec. VI, Par. IV; 48-8-3.2		The Educational LOST generally applies to energy used in manufacturing; the Transportation SPLOST does not apply to energy used in manufacturing; and the other local taxes are being phased out over a 4-year period (beginning 1/1/13) with respect to energy used in manufacturing. (See House Bill 386 - 2012 Legislative Session)

		Does the tax base differ for state and local jurisdictions for motor vehicles, aircraft, watercraft, modular homes, manufactured homes or mobile homes?	No	48-8-82; 48-8-102; 48-8-110.1; 48-8-201; Metropolitan Atlanta Rapid Transit Authority Act of 1965; Ga. Const. Art. VIII, Sec. VI, Par. IV		
		Does the tax base differ for state and local jurisdictions for fuels used to power motor vehicles, aircraft, locomotives or watercraft?	No	48-8-82; 48-8-102; 48-8-110.1; 48-8-201; Metropolitan Atlanta Rapid Transit Authority Act of 1965; Ga. Const. Art. VIII, Sec. VI, Par. IV		
		Does the tax base differ for state and local jurisdictions for electricity, piped natural or artificial gas or other fuels delivered by the seller?	No	48-8-110.1; 48-8-201; Metropolitan Atlanta Rapid		

Section 303	**Seller registration**					
		Is the state capable of pulling registration information from the central registration system?	Yes			
		Does the state exempt a seller without a legal obligation to register from paying registration fees?	N/A			Georgia does not have registration fees.
		Does the state allow a seller to register on the central registration system without a signature?	Yes	48-8-59(b)	Effective 1/1/2011 or already in effect.	
		Does the state allow an agent to register a seller on the central registration system?	Yes	Informational Bulletin SUT- 2010-10-13		A corporation may specifically authorize someone to sign the application. (48-8-59(b)(3)). In addition it is administrative practice to allow a valid Power of Attorney to register a seller.
Section 304	**Notice for state tax changes**					
	Failure to meet these does not take a state out of compliance.	A1. Does the state provide sellers with as much advance notice as practicable of a rate change?	Yes	48-8-68; 48-8-74	Effective 1/1/2011 or already in effect.	Administrative Practice - All tax rate changes are communicated to sellers via rates charts posted to the Department of Revenue website, electronically via our ListServe e-mail service, and by United States mail when applicable.
		A2. Does the state limit the effective date of a rate change to the first day of a calendar quarter?	Yes	Informational Bulletin SUT- 2010-10-13		Administrative Practice
		A3. Does the state notify sellers of legislative changes in the tax base and amendments to sales and use tax rules and regulations?	Yes			Administrative Practice - All tax base changes and proposed regulations are communicated to sellers on the Department of Revenue website, electronically via our ListServe e-mail service, and by United States mail when applicable.
		C. Does the state limit the relief of the sellers obligation to collect sales or use taxes for that member state if the seller failed to receive notice or the state failed to provide notice or limit the effective date of a rate change.	Yes	48-8-68	Effective 1/1/2011 or already in effect.	
Section 305	**Local rate and boundary change**					
		Does the state have local jurisdictions that levy a sales or use tax? If yes, answer the following questions.	Yes			
		A. Does the state limit the effective date of local rate changes to the first day of a calendar quarter after a minimum of 60 days notice?	Yes	48-8-69; 48-8-203; 48-8-86; 48-8-96; 48-8-103; 48-8-112; 48-8-245	Effective 1/1/2011 or already in effect.	The educational local option sales tax statute does not provide guidance related to any effective date - (48-8-141). However, rate changes for educational sales tax would follow similar notification and effective dates as other local taxes; the current state constitution provides that this tax is 1%.
		B. Does the state limit the effective date of local rate changes from catalog sales wherein the purchaser computed the tax based on local tax rates published in the catalog only on the first day of a calendar quarter after a minimum of 120 days notice?	Yes	48-8-69(a)	Effective 1/1/2011 or already in effect.	

		C. Does the state limit local boundary changes for the purposes of sales and use taxes to the first day of calendar quarter after a minimum of 60 days notice?	Yes	48-8-69(b)	Effective 1/1/2011 or already in effect.	
		D. Does the state provide and maintain a database with boundary changes?	Yes			
		E. Does the state provide and maintain a database identifying all jurisdictional rate information using the FIPS codes?	Yes			
		F1. Does the state provide and maintain a database that assigns each five digit and nine digit zip code within the member state to the proper tax rate and jurisdiction?	Yes			
		F2. Does the state apply the lowest combined tax rate imposed in a zip code if the area in that zip code includes more than one tax rate?	Yes	Informational Bulletin SUT 2010-10-13		
		G. Does the state provide address-based boundary database records for assigning taxing jurisdictions and their associated rates? If yes, answer the following questions.	No			Georgia utilizes Zip+4
		1. Are the records in the same format as database records in F?	N/A			
		2. Do the records meet the requirements of the Federal Mobile Telecommunications Sourcing Act?	N/A			
		H. If the state has met the requirements of subsection (F) and elected to certify vendor provided address-based databases for assigning tax rates and jurisdiction:	N/A			
		1. Are those databases in the same format as the database records approved pursuant to (G) of this section?	N/A			
		2. Do those databases meet the requirements of the Federal Mobil Telecommunications Sourcing Act (4 U.S.C.A. Sec. 119 (a))?	N/A			

Section 306	**Relief from certain liability**					
		Does the state relieve sellers and CSPs from liability to the state and its local jurisdictions for collecting the incorrect amount of tax because of reliance on state provided data on rates, boundaries, and jurisdiction assignments?	Yes	48-8-71 and 48-8-77.1	Effective 1/1/2011 or already in effect.	
Section 307	**Database requirements and exceptions**					
		A. Does the state provide a database per Section 305, in downloadable format?	Yes			
		If the state designates a vendor to provide the Section 305 database does the vendor's database meet the requirements of Sections 305, 306 and 307 and is provided at no cost to the user of the database?	Yes			
Section 308	**State and local tax rates**					
		A1. Does the state have more than one state sales and use tax rate on items of personal property or services except for fuel used to power motor vehicles, aircraft, locomotives, or watercraft, or to electricity, piped natural or artificial gas, or other fuels delivered by the seller, or the retail sale or transfer of motor vehicles, aircraft, watercraft, modular homes, manufactured homes, or mobile homes?	Yes	48-8-82; 48-8-102; 48-8-110.1; 48-8-201; 48-8-241; Metropolitan Atlanta Rapid Transit Authority Act of 1965; Ga. Const. Art. VIII, Sec. VI, Par. IV; 48-8-3.2		The Educational LOST generally applies to energy used In manufacturing; the Transportation SPLOST does not apply to energy used in manufacturing; and the other local taxes will be phased out over a 4-year period (beginning 1/1/13) with respect to energy used in manufacturing. (See House Bill 386 - 2012 Legislative Session)
		A2. Does the state have a single additional tax rate on food and food ingredients and drugs as defined by state law pursuant to the Agreement?	Yes	48-8-3(57)		Food and food ingredients with the exception of prepared food, alcoholic beverages, and tobacco are exempt from state sales and use tax, but are subject to local sales and use tax when sold to an individual for off-premises human consumption.
		B1. If the state has local jurisdictions with a sales or use tax, does any local jurisdiction have more than one sales tax rate or one use tax rate?	Yes	48-8-82; 48-8-102; 48-8-110.1; 48-8-201; 48-8-241; Metropolitan Atlanta Rapid Transit Authority Act of 1965; Ga. Const. Art. VIII, Sec. VI, Par. IV; 48-8-3.2		The Educational LOST generally applies to energy used in manufacturing; the Transportation SPLOST does not apply to energy used in manufacturing; and the other local taxes will be phased out over a 4-year period (beginning 1/1/13) with respect to energy used in manufacturing. (See House Bill 386 - 2012 Legislative Session)
		B2. If the state has local jurisdictions with a sales and use tax are the local sales and use tax rates identical?	Yes	48-8-30		The local sales tax rate is the same as the local use tax rate.
Section 310	**General sourcing rules**					
		A. Does the state source a retail sale, excluding lease or rental, of a product as follows:				
	CRIC INTERPRETATION ADOPTED SEPTEMBER 20, 2007	1. If received at business location of seller, then sourced to that location?	Yes	48-8-77(b)(1)(A)	Effective 1/1/2011 or already in effect.	
		2. If not received at business location of seller, then sourced to location of receipt?	Yes	48-8-77(b)(1)(B)	Effective 1/1/2011 or already in effect.	

		3. If subsections 1 & 2 do not apply, then sourced to address of purchaser in business records of seller that are maintained in ordinary course of seller's business?	Yes	48-8-77(b)(1)(C)	Effective 1/1/2011 or already in effect.	
		4. If subsections 1, 2 & 3 do not apply, then sourced to address of purchaser obtained during consummation of sale, including address of purchaser's payment instrument, if no other address is available?	Yes	48-8-77(b)(1)(D)	Effective 1/1/2011 or already in effect.	
		5. If subsections 1, 2, 3 & 4 do not apply, including the circumstance in which the seller is without sufficient information to apply the previous rules, then sourced to location from which tangible personal property was shipped, from which digital good or computer software delivered electronically was first available for transmission by seller, or from which service was provided.	Yes	48-8-77(b)(1)(E)	Effective 1/1/2011 or already in effect.	
		B. Does the state source a lease or rental of tangible personal property as follows:				
		1. If recurring periodic payments, the first periodic payment is sourced the same as a retail sale. Subsequent payments are sourced to the primary property location for each period covered by the payment?	Yes	48-8-77(b)(2)(A)	Effective 1/1/2011 or already in effect.	
		2. If no recurring periodic payments, then sourced in accordance with rules of retail sale?	Yes	48-8-77(b)(2)(B)	Effective 1/1/2011 or already in effect.	
	CRIC INTERPRETATION ADOPTED APRIL 18, 2006	C. Does the state source a lease or rental of motor vehicles, trailers, semi-trailers, or aircraft that do not qualify as transportation equipment as follows:				
		1. If recurring periodic payments, then sourced to primary property location?	Yes	48-8-77(b)(3)(A)	Effective 1/1/2011 or already in effect.	
		2. If no recurring periodic payments, then sourced in accordance with rules of retail sale?	Yes	48-8-77(b)(3)(B)	Effective 1/1/2011 or already in effect.	
		D. Does the state source the retail sale, including lease or rental, of transportation equipment in accordance with rules for retail sale?	Yes	48-8-77(b)(4)	Effective 1/1/2011 or already in effect.	
		1. Does the state define transportation equipment pursuant to in Section 310, subsection D?	Yes	48-8-77(b)(4)	Effective 1/1/2011 or already in effect.	
Section 310.1	**Election for Origin-Based sourcing**	**Effective January 1, 2010**				
	CRIC INTERPRETATION ADOPTED APRIL 30, 2010	Has the state elected to source the retail sale, excluding lease or rental, of tangible personal property and digital goods on where the order is received?	No	48-8-77(b)		
		Does the state comply with all the provisions of 310.1 B and C?	N/A			

Section 311	**General sourcing definitions**					
		For the purposes of Section 310, subsection (A), does the state define the terms "receive" and "receipt" to mean: taking possession of tangible personal property, making first use of services, or taking possession or making first use of digital goods, whichever comes first? Note: The terms "receive" and "receipt" do not include possession by a shipping company on behalf of the purchaser.	Yes	48-8-77(c)	Effective 1/1/2011 or already in effect.	
Section 313	**Direct mail sourcing**					
		A 2. For advertising and promotional Direct Mail, does the state provide that upon receipt of a direct mail form or Exemption Certificate claiming direct mail, or other written statement approved by the state, the seller, in the absence of bad faith, is relieved of all obligations to collect, pay or remit the tax to which the permit pertains?	Yes	48-8-77(d)(1)(B)	Effective 1/1/2011 or already in effect.	
		A 3. Does the state provide that upon receipt of jurisdictional information, the seller shall collect tax according to purchaser's submitted information and In the absence of bad faith, seller is relieved of further liability?	Yes	48-8-77(d)(1)(C)	Effective 1/1/2011 or already in effect.	
		A 4. For advertising and promotional Direct Mail, does the state require the seller to collect tax pursuant to Section 310 (A)(5) if the purchaser does not provide a direct pay permit, Exemption Certificate claiming direct mail, or jurisdictional information?	Yes	48-8-77(d)(1)(D)	Effective 1/1/2011 or already in effect.	
		B 1. For other Direct Mail, does the state require the seller to collect tax pursuant to Section 310 (A)(3) if the purchaser does not provide a direct pay permit or an Exemption Certificate claiming direct mail?	Yes	48-8-77(b)(1)(C) 48-8-77(d)(2)(A)	Effective 1/1/2011 or already in effect.	
		B 3.For other Direct mail does the state provide that upon receipt of a direct pay permit, Exemption Certificate claiming direct mail, or other written statement approved by the state, the seller, in the absence of bad faith, is relieved of all obligations to collect, pay or remit the tax?	Yes	48-8-77(d)(2)(C)	Effective 1/1/2011 or already in effect.	
Section 313.1	**Origin-based direct mail sourcing**					
		A. Has the state adopted the origin-based direct mail sourcing?	No			
Section 314	**Telecom sourcing rule**					

		A. Except as required in subsection C below, does the state source telecommunication services sold on a call-by-call basis to each level of taxing jurisdiction where the call originates and terminates in that jurisdiction or each level of taxing jurisdiction where the call either originates or terminates and in which service address is located?	Yes	48-8-77(e)(1)	Effective 1/1/2011 or already in effect.	
		B. Except as required in subsection C below, does the state source telecommunication service to the customer's place of primary use if sold on a basis other than call-by-call basis?	Yes	48-8-77(e)(2)	Effective 1/1/2011 or already in effect.	
		C1. Does the state source the sale of mobile telecommunication service, other than air-to-ground radiotelephone service and prepaid calling service, to customer's place of primary use as required under Mobile Telecommunications Sourcing Act?	Yes	48-8-6(d)	Effective 1/1/2011 or already in effect.	
		C2. Does the state source the sale of post-paid calling service to the origination point of the telecommunication signal as first identified by either the seller's telecommunication system or information received by the seller from its service provider, where system used to transport signals is not that of the seller?	N/A			Georgia does not impose tax on post-paid calling services.
		C3. Does the state source the sale of prepaid wireless calling service and prepaid calling services in accordance with Section 310 of the Agreement, including the option of the location associated with the mobile telephone number for prepaid wireless calling service?	Yes	48-8-77(e)(3)	Effective 1/1/2011 or already in effect.	
		C4a. For the sale of private communication service, does the state source a separate charge related to a customer channel termination point to each level of jurisdiction in which such customer channel termination point is located?	N/A			Georgia does not tax private communication services.
		C4b. For the sale of private communication service, does the state source to the jurisdiction in which the customer channel termination points are located when all customer termination points are located entirely within one jurisdiction or levels of jurisdictions?	N/A			Georgia does not tax private communication services.
		C4c. For the sale of private communication service, does the state source fifty percent in each level of jurisdiction in which the customer channel termination points are located when service for segments of a channel between two customer channel termination points located in different jurisdictions and which segment of channel are separately charged ?	N/A			Georgia does not tax private communication services.

		C4d. For the sale of private communication service, does the state source to each jurisdiction based on the percentage determined by dividing the number of customer channel termination points in such jurisdiction by the total number of customer channel termination points when service for segments of a channel located in more than one jurisdiction or levels of jurisdiction and which segments are not separately billed?	N/A			Georgia does not tax private communication services.
		D. Does the state source the sale of Internet access service to the customer's place of primary use?	N/A			Georgia does not tax internet access service.
		E. Does the state source the sale of an ancillary service to the customer's place of primary use?	Yes	48-8-77(e)(4)	Effective 1/1/2011 or already in effect.	
Section 315	**Telecom sourcing definitions**					
		Does the state define the following terms in sourcing telecommunications:				
		A. Air-to-ground radiotelephone service?	Yes	Informational Bulletin SUT 2010-10-13	Effective 1/1/2011 or already in effect.	
		B. Ancillary services?	Yes	48-8-2(2)	Effective 1/1/2011 or already in effect.	
		C. Call-by-call basis?	Yes	Informational Bulletin SUT 2010-10-13	Effective 1/1/2011 or already in effect.	
		D. Communications channel?	Yes	Informational Bulletin SUT 2010-10-13	Effective 1/1/2011 or already in effect.	
		E. Customer?	Yes	Informational Bulletin SUT 2010-10-13	Effective 1/1/2011 or already in effect.	
		F. Customer channel termination point?	Yes	Informational Bulletin SUT 2010-10-13	Effective 1/1/2011 or already in effect.	
		G. End user?	Yes	Informational Bulletin SUT 2010-10-13	Effective 1/1/2011 or already in effect.	
		H. Home service provider?	Yes	Informational Bulletin SUT 2010-10-13	Effective 1/1/2011 or already in effect.	
		I. Mobile telecommunications service?	Yes	48-8-6(d)		
		J. Place of primary use?	Yes	48-8-2(21)	Effective 1/1/2011 or already in effect.	
		K. Post-paid calling service?	Yes	Informational Bulletin SUT 2010-10-13	Effective 1/1/2011 or already in effect.	
		L. Prepaid calling service?	Yes	48-8-2(22)	Effective 1/1/2011 or already in effect.	

		M. Prepaid wireless calling service?	Yes	48-8-2(25)	Effective 1/1/2011 or already in effect.	
		N. Private communication service?	Yes	Informational Bulletin SUT 2010-10-13	Effective 1/1/2011 or already in effect.	
		O. Service address?	Yes	Informational Bulletin SUT 2010-10-13	Effective 1/1/2011 or already in effect.	

Section 316	Enactment of Exemptions					
		Product-based exemptions. If the state exempts a product that is defined in Part II of the Library of Definitions does the state do so consistent with Part II and Section 327?	Yes	Various	Effective 1/1/2011 or already in effect.	
		Product-based exemptions. Can the state confirm that where the Agreement has a definition for a product that the state exempts, the state does not exempt specific items included within that product definition unless the definition sets out an exclusion for such item.	Yes	Various	Effective 1/1/2011 or already in effect.	
		Entity and Use-based exemptions. If the state has enacted an entity or use-based exemption for a product that is defined in Part II of the Library of Definitions does the state do so consistent with Part II and Section 327?	Yes	Various	Effective 1/1/2011 or already in effect.	
		Use-based exemptions. Can the state confirm that any use-based exemption for an item does not constitute a product-based exemption for a product defined in the Agreement that includes such item?	Yes	Various	Effective 1/1/2011 or already in effect.	
Section 317	Administration of exemptions					
		A. Does the state provide for the following in regard to purchasers claiming exemption:				
		1. Seller shall obtain identifying information from purchaser and reason for claiming exemption?	Yes	48-8-38; Informational Bulletin SUT 2010-10-13	Effective 1/1/2011 or already in effect.	
		2. Purchaser is not required to provide signature, unless paper exemption certificate?	Yes	48-8-38; Informational Bulletin SUT 2010-10-13	Effective 1/1/2011 or already in effect.	
		3. Seller shall use standard form for claiming exemption electronically?	Yes	48-8-38; Informational Bulletin SUT 2010-10-13	Effective 1/1/2011 or already in effect.	
		4. Seller shall obtain same information for proof regardless of medium?	Yes	48-8-38; Informational Bulletin SUT 2010-10-13	Effective 1/1/2011 or already in effect.	
		5. Does the state issue identification numbers to exempt purchasers that must be presented to sellers?	Yes	Informational Bulletin SUT-2010-10-13		Sometimes a state tax identification number is issued (e.g., when the company registers); at other times a letter of authorization is issued and an identification number is not required; claimants of agricultural exemptions must obtain an exemption card from the GA Dept. of Agriculture.
		6. Seller shall maintain records of exempt transaction and provide to state when requested?	Yes	48-8-52; 48-8-10; 48-8-85; 560-12-1-.23	Effective 1/1/2011 or already in effect.	

	The Governing Board has not defined "does not burden sellers". The burden is on each state to prove that something other than a direct-pay permit or exemption certificate meets this provision.	7. Does the state administer use-based and entity based exemptions when practicable through a direct pay permit, an exemption certificate, or another means that does not burden sellers.	Yes	48-8-38; 560-12-1-.16	Effective 1/1/2011 or already in effect.	Direct pay permits, letters of authorization, and exemption certificates are used.
		8. In the case of drop shipment sales, does the state allow a third party vendor to claim a resale exemption based on an exemption certificate provided by its customer/re-seller or any other acceptable information available to the third party vendor evidencing qualification for a resale exemption, regardless of whether the customer/re-seller is registered to collect and remit sales and use tax in the state where the sale is sourced?	Yes	Policy Statement eff. 12-07-95	Effective 1/1/2011 or already in effect.	
		B. Does the state relieve the seller from any tax if it is determined that the purchaser improperly claimed an exemption and hold the purchaser liable for the tax, assuming the exceptions in the section?	No	48-8-38		Effective 3/5/13, sellers must exercise good faith when accepting exemption documents.
		C. Does the state 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?	No	48-8-38(a)		Effective 3/5/13, sellers must exercise good faith when accepting exemption documents.
	CRIC INTERPRETATION ADOPTED DECEMBER 19, 2011	D.1. Does the state provide the seller with 120 days subsequent to a request for substantiation by a state, if the seller has not obtained an exemption certificate as provided in B, to obtain an exemption certificate or other information establishing the transaction was not subject to tax?	No	48-8-38		
		D.2. Subsequent to the 90-day period provided in B., does the state relieve a seller of the tax for exemption certificates taken in good faith or other information establishing the transaction was not subject to tax that are obtained by the seller as provided in D.1.?	Yes	48-8-38(a)	Effective 1/1/2011 or already in effect.	
		G. Does the state post the Streamlined Exemption Certificate on its website?	Yes			
	The answer to this question does not impact certification, but it would provide information to taxpayers.	2. Does the state require purchasers to update exemption certificate information or to reapply with the state to claim certain exemption?	Yes			Some exemptions require a special application process and/or reapplication process
		3. Does the state relieve a seller of tax if the seller obtains a blanket exemption certificate for a purchaser with which the seller has a recurring business relationship?	Yes	Informational Bulletin SUT-2010-10-13		
Section 318	**Uniform tax returns**					

		A. Does the state require the filing of only one tax return for each taxing period for each seller for the state and all local jurisdictions?	Yes	48-8-49(a)	Effective 1/1/2011 or already in effect.	
		B.1. Does the state require that returns be filed no sooner than the twentieth day of the month following the month in which the transaction occurred?	Yes	48-8-49(a)	Effective 1/1/2011 or already in effect.	
		B.2. Does the state provide when the due date for a return falls on a Saturday or Sunday or legal holiday, the return shall be due the next succeeding business day.	Yes	48-2-39	Already in effect.	
		C.1. Does the state accept the SER approved by the governing board?	Yes			Administrative Policy - Master filers with multiple locations and motor fuel dealers should not submit an SER if they would like for their vendor's compensation to calculate correctly, as the SER cannot accommodate a difference in vendor's compensation amounts due.
		C 2. Does the state require the submission of exemption information on part 2 of the SER, excluding Model 4 sellers without a legal requirement to register?	No	Informational Bulletin SUT-2010-10-13		Administrative Policy
		C.3. Does the state allow Model 1, Model 2, and Model 3 sellers to submit its sales and use tax returns in a simplified format that does not include more data fields than permitted by the governing board?	Yes			Administrative Policy
		C 3.c. Does the state allow a model 4 seller to file a SER?	No			
	Effective 1-1-2013	C.3.d. Does the state allow sellers not registered under the Agreement to file an SER?	No			
		D. Does the state require the filing of a return from a seller who registers under the Agreement and indicates that it anticipates making no sales that would be sourced to that state?	No	Informational Bulletin SUT-2010-10-13		Administrative Policy
		F. Does the state give notice to a seller registered under the Agreement, that has no legal requirement to register in a state, who failed to file a return, a minimum 30 days notice prior to establishing a liability amount for taxes based solely on the seller's failure to timely file?	Yes	Informational Bulletin SUT-2010-10-13		Administrative practice - A seller would be notified of failure to timely file, and given at least 30 days to file.
Section 319	**Uniform rules for remittance of funds**					
		A1. Does the state require more than one remittance for each return?	Yes	48-8-49		
		A2. If the state requires more than one remittance for each return does it do so only if: (1) seller collects more than $30,000 in sales and use taxes in state during preceding year, (2) any additional remittance to be determined through a calculation method, and (3) the seller is not required to file additional return?	Yes	48-8-49		

		C. Does the state allow payment to be made by both ACH Credit & ACH Debit?	Yes	560-3-2-.26	Effective 1/1/2011 or already in effect.	
		D. Does the state provide an alternative method for "same day" payment if electronic fund transfer fails (electronic check or Fed Wire)?	Yes	560-3-2-.26(5)	Effective 1/1/2011 or already in effect.	
		E 1. Does the state provide that if a due date falls on a Saturday, Sunday or a legal holiday in the state, the taxes are due on the next succeeding business day?	Yes	48-2-39	Already in effect.	
		E 2. Does the state provide that if a due date falls on a day the Federal Reserve Bank is closed, the taxes are due on the next day the Federal Reserve Bank is open?	No	48-2-39	Already in effect.	Georgia law refers to "legal holiday" rather than "a day the Federal Reserve Bank is closed."
		F. Does the state require that any data that accompanies a remittance to be formatted using uniform tax type and payment type codes?	Yes			Georgia is currently developing administrative policy related to data that accompanies a remittance.
Section 320	**Uniform rules for recovery of bad debts**					
		A. Does the state allow a seller to take a deduction from taxable sales for bad debts?	Yes	48-8-45(c)	Effective 1/1/2011 or already in effect.	
		B. Does the state use the definition of bad debt found in 26 U.S.C. Sec. 166 as basis for calculating a bad debt recovery, excluding: financing charges or interest; sales or use taxes charged on purchase price; uncollectible amounts on property that remains in possession of seller until full price paid; expenses incurred in attempt to collect debt, and repossessed property?	Yes	48-8-45(g)	Effective 1/1/2011 or already in effect.	Georgia's statutory language is based on the relevant federal regulations.
		C1. Does the state allow bad debts to be deducted on the return for the period during which the bad debt is written off as uncollectible on and is eligible be deducted for federal income tax purposes?	Yes	48-8-45(d)		
		C2. If the seller is not required to file a federal income tax return does the state allow bad debts to be deducted on the return for the period during which the bad debt is written off as uncollectible on and would be eligible be deducted for federal income tax purposes if the seller was required to file a federal return?	Yes	48-8-45(d)		
		D. Does the state require that, if a deduction is taken for a bad debt and the debt is subsequently collected in whole or in part, the tax on the amount so collected must be paid and reported on the return files for the period in which the collection is made?	Yes	48-8-45(e); 560-12-1-.06(5)	Effective 1/1/2011 or already in effect.	

		E. Does the state provide that, when the amount of a bad debt exceeds taxable sales for period when written off, a refund claim may be filed within the applicable statute of limitations (measured from due date of return on which bad debt could first be claimed)?	Yes	48-8-45(h)		
		F. Does the state provide that if filing responsibilities are assumed by a CSP, the state allows the CSP to claim, on behalf of the seller, any bad debt allowance?	Yes	48-8-45(i)	Effective 1/1/2011 or already in effect.	
		G. Does the state provide that, for purposes of reporting payment on previously claimed bad debt, any payments made are applied first proportionately to taxable price of property or service and sales tax thereon, and secondly to interest, service charges, and any other charges?	Yes	48-8-45(e)	Effective 1/1/2011 or already in effect.	
		H. Does the state permit allocation of a bad debt among states if the books and records of a the party support allocation among states?	Yes	48-8-45(j)	Effective 1/1/2011 or already in effect.	
Section 321	**Confidentiality and privacy protections under Model 1**					
		E. Does the state provide public notification to consumers, including exempt purchasers, of state's practices relating to collection, use and retention of personally identifiable information?	Yes	Policy Statement 2007-10-10; Informational Bulletin SUT 2010-10-13		Georgia code also addresses confidentiality in 48-2-15
		F. Does the state provide that when any personally identifiable information is no longer required for purposes in Section 321 subsection (D)(4), such information shall no longer be retained by state?	Yes	Policy Statement 2007-10-10; Informational Bulletin SUT 2010-10-13		Georgia code also addresses confidentiality in 48-2-15
		G. Does the state provide that when personally identifiable information regarding an individual is retained by or on behalf of state, the state shall provide reasonable access to information by such individual and a right to correct inaccurate information?	Yes	48-2-15.1		Georgia code also addresses confidentiality in 48-2-15
		H. Does the state provide that if anyone other than a member state or person authorized by state law or the Agreement seeks to discover personally identifiable information, state makes reasonable and timely effort to notify the individual of the request?	Yes	Informational Bulletin SUT-2010-10-13		Georgia code also addresses confidentiality in 48-2-15
		I. Is the state's privacy policy subject to enforcement by state's AG or other appropriate government authority?	Yes	48-2-15		
Section 322	**Sales tax holidays**					

		A. Does the state have sales tax holidays?	Yes			1) From 8/1/14 through 8/2/14: clothing, computers, computer components, prewritten computer software, school supplies, school art supplies, school computer supplies and school instructional materials. 2) From 10/3/14 through 10/5/14: Energy Star qualified products and WaterSense products.
		1. If a state has a holiday, does the state limit the holiday exemption to items that are specifically defined in Part II or Part III(B) of the Library of Definitions and apply the exemptions uniformly to state and local sales and use taxes?	Yes	48-8-3(75) & (82); 560-12-2-.110		
		2. If a state has a holiday, does the state provide notice of the holiday at least 60 days prior to first day of calendar quarter in which the holiday will begin?	Yes			Notice provided on 4/29/14 - Informational Bulletin SUT 2014-04-29
		3. If a state has a holiday, does the state apply an entity or use based exemption to items?	Yes			To be exempt, computers, computer components, prewritten computer software, school supplies, school art supplies, school computer supplies and school instructional materials, Energy Star qualified products, and WaterSense products must be for personal, noncommercial use.
		3. If a state has a holiday, does the state limit a product based exemption to items purchased for personal or non-business use?	Yes			To be exempt, computers, computer components, prewritten computer software, school supplies, school art supplies, school computer supplies and school instructional materials, Energy Star qualified products, and WaterSense products must be for personal, noncommercial use.
		4. If a state has a holiday, does the state require a seller to obtain an exemption certificate or other certification from a purchaser for items to be exempted during a sales tax holiday?	No			
		B1. If a state's holiday includes a price threshold, does the state provide that the threshold includes only items priced below threshold?	No			The threshold price is included: clothing $100 or less per item; computers, computer components, and prewriteen computer software $1,000 or less per item; school supplies, school art supplies, school computer supplies, and school instructional materials $20 or less per item.
		B2. If a state's holiday includes a price threshold, does the state exempt only a portion of the price of an individual item during holiday?	No			All or nothing
		C. Does the state meet each of the procedural requirements for holidays?				
		1. Layaway sales?	Yes			Ga. Comp. R. & Regs. r. 560-12-2-.110(9)(b).
		2. Bundled sales?	Yes			No specific Sales Tax Holiday guidance; therefore, default Rules apply.
		3. Coupons and discounts?	Yes			No specific Sales Tax Holiday guidance; therefore, default Rules apply.

		4. Splitting of items normally sold together?	Yes			Ga. Comp. R. & Regs. r. 560-12-2-.110
		5. Rain checks?	Yes			Ga. Comp. R. & Regs. r. 560-12-2-.110
		6. Exchanges?	Yes			Ga. Comp. R. & Regs. r. 560-12-2-.110
		7. Delivery charges?	Yes			No specific Sales Tax Holiday guidance, therefore default rules apply
		8. Order date and back orders?	Yes			Ga. Comp. R. & Regs. r. 560-12-2-.110
		9. Returns?	Yes			Ga. Comp. R. & Regs. r. 560-12-2-.110(9)(d)
		10. Different time zones?	Yes			Ga. Comp. R. & Regs. r. 560-12-2-.110(9)(g)
Section 323	**Caps and thresholds**					
		1. Does the state have any caps or thresholds on the application of rates or exemptions based on the value of a transaction or item?	No			
		2. Does the state have any caps that are based on application of rates unless the application of rates are administered in a manner that places no additional burden on retailer?	Yes	48-8-3(33.1)		Starting 7-1-12, airlines at qualifying airports will receive a 1% tax exemption from the State's 4% sales and use tax rate on jet fuel purchases .
		B. Do local jurisdictions within the state that levy sales or use tax have caps or thresholds on application of rates or exemptions that are based on value of transaction or item?	No			
		D. Does the state have cap or threshold on the value of essential clothing?	No			
Section 324	**Rounding rule**					
		1. Does the state provide that the tax computation must be carried to the third decimal place?	Yes	48-8-31; 560-12-1-.05	Effective 1/1/2011 or already in effect.	
		2. Does the state provide that the tax must be rounded to a whole cent using a method that rounds up to next cent whenever third decimal place is greater than four after?	Yes	48-8-31; 560-12-1-.05	Effective 1/1/2011 or already in effect.	
		B.1. Does the state allow sellers to elect to compute tax due on a transaction, on a item or invoice basis, and shall allow rounding rule to be applied to aggregated state and local taxes?	Yes	Informational Bulletin SUT-2010-10-13; 560-12-1-.05		
		B.2. Can the state confirm that it has repealed any requirements for sellers to collect tax on bracket system?	Yes	48-8-31	Effective 1/1/2011 or already in effect.	Georgia needs to revise/repeal certain regulations that still reference the bracket system as the bracke system is no longer statutorily required.
Section 325	**Customer refund procedures**					
		C. Does the state provide that a cause of action against seller does not accrue until the purchaser has provided written notice to the seller and the seller has had 60 days to respond? Notice must contain information necessary to determine validity of request.	Yes	48-8-72(a)	Effective 1/1/2011 or already in effect.	
		D. Does the state provide for uniform language in regard to presumption of a reasonable business practice when a seller: I) uses either a provider or a system, including a proprietary system, that is certified by the state; and ii) has remitted to state all taxes collected, less deductions, credits or collection allowances?	Yes	48-8-72(b)	Effective 1/1/2011 or already in effect.	
Section 326	**Direct pay permits**					

		Does the state provide for a direct pay authority that allows the holder of a direct pay permit to purchase otherwise taxable goods and services without payment of tax to the supplier at the time of purchase?	Yes	560-12-1-.16	Effective 1/1/2011 or already in effect.	
Section 327	**Library of definitions**					
		A. If term defined in Library appears in state's statutes, rules or regulations, has the state adopted the definition in substantially the same language as the Library definition?	Yes			
		B. Can the state confirm that it does not use a Library definition that is contrary to meaning of Library definition?	Yes			
	CRIC INTERPRETATION ADOPTED AUGUST 29, 2006	C. Except as provided in Sections 316 and 332 and Library, can the state confirm that it imposes tax on all products and services included within each Part II or Part III(B) definition or exempt from tax all products or services within each definition?	No			Beginning March 1, 2013, purchases of motor vehicles titled in Georgia are exempt from sales tax, but other vehicles are still subject to sales tax (unless a particular exemption applies).
Section 328	**Taxability matrix**					
		A1. Has the state completed the Library of Definitions portion of the taxability matrix in the downloadable format approved by Governing Board?	Yes			
		A2. Has the state completed the Best Practices portion of the taxability matrix in the downloadable format approved by the Governing Board?	Yes			
		B. Does the state provide notice of changes in the taxability matrix as required by the Governing Board?	Yes			
		C.1. Does the state relieve sellers and CSPs from liability to the state and its local jurisdictions for having charged and collected incorrect tax resulting from erroneous data in the matrix?	Yes	48-8-73	Effective 1/1/2011 or already in effect.	
		C.2. If the state amends an existing provision of its taxability matrix, does the state relieve sellers and CSPs from liability to the state and its local jurisdictions until the first day of the calendar month that is at least 30 days after notice of a change to the state's taxability matrix is submitted to the Governing Board for having charged and collected incorrect tax if the seller or CSP relied on the prior version of the taxability matrix?	Yes			
		D. If the state taxes specified digital products, has the state noted such in the taxability matrix?	N/A			
		E. If the state has a sales tax holiday, has the state noted the exemption in the taxability matrix?	Yes			
Section 329	**Effective date for rate changes**					

		Does the state provide that the effective date of rate changes for services covering a period starting before or ending after the statutory effective date is as follows:				
		1. For a rate increase, the new rate shall apply to the first billing period starting on or after the effective date?	Yes	48-8-74(1)	Effective 1/1/2011 or already in effect.	
		2. For a rate decrease, new rate shall apply to bills rendered on or after the effective date?	Yes	48-8-74(2)	Effective 1/1/2011 or already in effect.	
Section 330	**Bundled Transactions**					
		A. Has the state adopted and does the state utilize the core definition of "bundled transaction" to determine tax treatment?	Yes	48-8-2(3)	Effective 1/1/2011 or already in effect.	
		C. Can the state confirm that for bundled transactions that include telecommunication service, ancillary service, internet access, or audio or video programming service the following rules apply:				
		1.For transactions that include both taxable and nontaxable items, the price attributable to nontaxable items is exempt if the provider can identify the price by reasonable and verifiable standards from its books and records.	Yes	48-8-2(31)(F) and (G)	Effective 1/1/2011 or already in effect.	
		2. For transactions that include products subject to different tax rates, the total price may be treated as attributable to the products subject to tax at the highest tax rate unless the provider can identify by reasonable and verifiable standards the portion of the price attributable to the products subject to tax at the lower rate from its books and records that are kept in the regular course of business for other purposes, including, but not limited to, non-tax purposes?	Yes	48-8-2(31)(G)	Effective 1/1/2011 or already in effect.	
		D. If the state otherwise has not specifically imposed tax on the retail sales of computer software maintenance contracts, does the state treat software maintenance contracts as provided in this section?	Yes	560-12-2-.111	Effective 1/1/2011 or already in effect.	
Section 331	**Relief from certain liability for purchasers**					
		A. Does the state provide relief for purchasers from liability for penalty to that state and its local jurisdictions for having failed to pay the correct amount of sales or use tax in the following circumstances:				
		1. A purchaser's seller or CSP relied on erroneous data provided by the state on tax rates, boundaries, taxing jurisdiction assignments, or in the taxability matrix completed by the state pursuant to Section 328?	Yes	48-8-75(a)(1)	Effective 1/1/2011 or already in effect.	

		2. A purchaser holding a direct pay permit relied on erroneous data provided by the state on tax rates, boundaries, taxing jurisdiction assignments, or in the taxability matrix completed by the state pursuant to Section 328?	Yes	48-8-75(a)(2)	Effective 1/1/2011 or already in effect.	
		3. A purchaser relied on erroneous data provided by the state in the taxability matrix completed by the state pursuant to Section 328?	Yes	48-8-75(a)(3)	Effective 1/1/2011 or already in effect.	
		4. A purchaser using databases pursuant to subsections (F), (G), and (H) of Section 305 relied on erroneous data provided by the state on tax rates, boundaries, or taxing jurisdiction assignments?	Yes	48-8-75(a)(4)	Effective 1/1/2011 or already in effect.	
		B. (Except where prohibited by a member state's constitution) Does the state relleve a purchaser from liablity for tax and interest to the state and its local jurisdictions for having failed to pay the correct amount of sales or use tax in the circumstances described in Section 331 A, provided that, with respect to reliance on the taxability matrix completed by the state pursuant to Section 328, such relief is limited to the state's erroneous classification in the taxability matrix of terms included in the Library of Definitions as "taxable" or "exempt", "included in sales price" or "excluded from sales price" or "included in the definition" or "excluded from the definition".	Yes	48-8-75(b)	Effective 1/1/2011 or already in effect.	
Section 332	**Specified Digital Products**					
		A. Does the state include specified digital products, digital audio-visual works, dlgital audio works, or digital books in its definition of ancillary services, computer software, telecommunication services or tangible personal property?	No			
		D1. Is the state's tax on specified digital products, digital audio-visual works, digital audio works, or digltal books construed to apply only to the end user unless specifically imposed on someone other than the end user?	N/A			
		D2. Is the state's tax on specified digital products, digital audio-visual works, digital audio works, or digital books construed to apply only on a sale with the right of permanent use unless specifically imposed on a sale with less than permanent use?	N/A			
		D3. Is the state's tax on specified digital products, digital audio-visual works, digital audio works, or digital books construed to apply only on a sale which is not conditioned upon continued payment from the purchaser unless specifically imposed on a sale which is conditioned upon continued payment from the purchaser?	N/A			

		D4. Does the state's taxability matrix indicate if the state's tax is imposed on a product transferred electronically to a person other than the end user or on a sale with the right of less than permanent use granted by the seller or which is conditioned upon continued payment from the purchaser?	N/A			
		G. Is the state's tax treatment of the sale of a digital code the same as the tax treatment of specified digital product or product delivered electronically to which the digital code relates?	Yes			Neither are subject to tax.
Section 333	**Use of Specified Digital Products**	**Effective January 1, 2010**				
		Excluding prewritten computer software, does the state include any product transferred electronically in its definition of tangible personal property?	No	48-8-2(37)		"Tangible personal property" includes electricity.
Section 334	**Prohibited replacement taxes**					
		Does the state have any prohibited replacement taxes?	No			
Section 335	**Best Practices**					
	No state shall be found not in compliance with the Agreement because the effect of the state's laws, rules, regulations, and policies do not follow each of the best practices adopted by the Governing Board.	Did the state complete the Best Practices portion of the taxability matrix required under Section 328 of the Agreement by the first day of the calendar month that is at least 30 days after the date the Governing Board approved a best practice and submit it to the Executive Director for posting on the Governing Board's website?	Yes			
Section 401	**Seller participation**					
		A. Does the state participate in the Governing Board's online registration system?	Yes			
		B. Does the state provide that it will not use a seller's registration with the central registration system and collection of taxes in member states in determining whether seller has nexus with state for tax at any time?	Yes	Informational Bulletin SUT-2010-10-13	Effective 1/1/2011 or already in effect.	
Section 402	**Amnesty for registration**					
	CRIC INTERPRETATION ADOPTED DECEMBER 14, 2006	A.1. Does the state provide amnesty to a seller who registers to pay or collect and remit applicable tax in accordance with Agreement, provided the seller was not so registered in state in 12-month period preceding effective date of state's participation in the Agreement?	Yes	48-8-76(a)	Effective 1/1/2011 or already in effect.	
		A.2. Does the state provide that their amnesty will preclude assessment for tax together with penalty and interest for sales made during the period the seller was not registered in the state, provided registration occurs within 12 months of the effective date of state's participation in the Agreement?	Yes	48-8-76(b)	Effective 1/1/2011 or already in effect.	

		A.3. For states that join the Agreement after the seller has already registered under the Agreement, does the state provide amnesty to those sellers in accordance with A.1. and A.2. above?	Yes	48-8-76(a), Informational Bulletin SUT 2010-10-13	Effective 1/1/2011 or already in effect.	
	CRIC INTERPRETATION ADOPTED APRIL 18, 2006	B. Does the state provide that its amnesty is not available to a seller who has received a notice of audit from that state and the audit is not yet resolved, including any related administrative and judicial processes?	Yes	48-8-76(c)	Effective 1/1/2011 or already in effect.	
	CRIC INTERPRETATION ADOPTED APRIL 18, 2006	C. Does the state provide that its amnesty does not apply to taxes already paid to the state or to taxes already collected by a seller?	Yes	48-8-76(d)	Effective 1/1/2011 or already in effect.	
	CRIC INTERPRETATIONS ADOPTED AUGUST 29, 2006 & DECEMBER 14, 2006	D. Does the state provide that its amnesty is fully effective, absent fraud or misrepresentation of material fact, as long as the seller continues registration and continues payment of taxes for period of at least 36 months? Did the state toll its statute applicable to asserting a tax liability during 36 month period?	Yes	48-8-76(e)	Effective 1/1/2011 or already in effect.	
		E. Does the state provide that its amnesty is applicable only to taxes due from a seller in its capacity as seller and not in its capacity as a buyer?	Yes	48-8-76(f)	Effective 1/1/2011 or already in effect.	
Section 403	**Method of remittance**					
		Does the state provide that the seller may select one of the technology models?				
		A. Model 1-seller selects CSP as agent to perform all functions except remit tax on its own purchases?	Yes	48-8-161(5)	Effective 1/1/2011 or already in effect.	
		B. Model 2-seller selects CAS which calculates amount of tax due?	Yes	48-8-161(6)	Effective 1/1/2011 or already in effect.	
		C. Model 3-seller utilizes own proprietary system that has been certified as a CAS?	Yes	48-8-161(7)	Effective 1/1/2011 or already in effect.	
Section 404	**Registration by an agent**					
		Does the state provide that the seller may be registered by an agent?	Yes	Informational Bulletin SUT 2010-10-13	Effective 1/1/2011 or already in effect.	A corporation may specifically authorize someone to sign the application. (48-8-59(b)(3)). In addition it is administrative practice to allow a valid Power of Attorney to register a seller.
	This isn't a compliance issue but is something sellers and their agents should know.	Does the state require that the written agent appointments be submitted to the state?	No			Written appointment information must be maintained for verification if applicable.
Section 501	**Provider and System Certification**					
		A. Does state law provide for provider and system certification to aid in the administration of sales and use tax collection?	Yes	48-8-161(5) - (7)	Effective 1/1/2011 or already in effect.	
Section 502	**State review and approval of Certified Automated System Software and Certain Liability Relief**					

		A. Can the state confirm that it reviews software submitted for certification as a CAS under Section 501?	Yes	48-8-77.1(b)		
		B. Does the state provide liability relief to CSP's and model 2 sellers for reliance on the certification?	Yes	48-8-77.1(c)	Effective 1/1/2011 or already in effect.	
		C. Does the state provide liability relief to CSP's in the same manner as provided to sellers under Section 317?	Yes	48-8-77.1(d)	Effective 1/1/2011 or already in effect.	
		E. Does the state allow the CSP or model 2 seller 10 days to correct classification of items found to be in error before holding the CSP or model 2 seller liable?	Yes	48-8-77.1(e)	Effective 1/1/2011 or already in effect.	
Section 601	**Monetary allowance under Model 1**					
		A. Does the state provide a monetary allowance to a CSP in Model 1 in accordance with the terms of the contract between the governing board and the CSP?	Yes	48-8-50(h)	Effective 1/1/2011 or already in effect.	
Section 602	**Monetary allowance for Model 2 sellers**					
		Does the state provide monetary allowance to Model 2 sellers pursuant to the Governing Board's rules?	Yes	48-8-50(b)	Effective 1/1/2011 or already in effect.	
		APPENDIX C - LIBRARY OF DEFINITIONS				
		Please verify for each item that the state uses the definition provided by the Agreement. If the item is not applicable in your state, answer "N/A."				
Part I	**Administrative definitions**					
		Bundled transaction	Yes	48-8-2(3)	Effective 1/1/2011 or already in effect.	
		Delivery charges	Yes	48-8-2(10)	Effective 1/1/2011 or already in effect.	
	CRIC INTERPRETATIONS ADOPTED DECEMBER 14, 2006 AND SEPTEMBER 5, 2008	Direct mail	Yes	48-8-2(12)	Effective 1/1/2011 or already in effect.	
		Lease or rental	Yes	48-8-2(17)	Effective 1/1/2011 or already in effect.	
		Purchase price	Yes	48-8-2(30)	Effective 1/1/2011 or already in effect.	
		Retail sale or Sale at retail	Yes	48-8-2(31)	Effective 1/1/2011 or already in effect.	

	AMENDED DEFINITION ON OCTOBER 6, 2011 RELATING TO EXCLUSION FOR CERTAIN STATE, LOCAL AND TRIBAL TAXES	Sales price	Yes	48-8-2(34)	Effective 1/1/2011 or already in effect.	
		Telecommunications nonrecurring charges	Yes	48-8-2(38)	Effective 1/1/2011 or already in effect.	
	CRIC INTERPRETATION ADOPTED MAY 12, 2009	Tangible personal property	Yes	48-8-2(37)	Effective 1/1/2011 or already in effect.	
Part II	**Product definitions**	**CLOTHING**				
		Clothing	No			"Clothing" is defined for purposes of the sales tax holidays.
		Clothing accessories or equipment	No			
		Essential clothing	No			
	CRIC INTERPRETATION ADOPTED AUGUST 29, 2006	Fur clothing	No			
		Protective equipment	No			
		Sport or recreational equipment	No			
		COMPUTER RELATED				
		Computer	Yes	560-12-2-.111(2)(b)	Effective 1/1/2011 or already in effect.	
	CRIC INTERPRETATION ADOPTED MAY 12, 2009	Computer software	Yes	48-8-2(6)	Effective 1/1/2011 or already in effect.	
		Delivered electronically	Yes	48-8-2(9)	Effective 1/1/2011 or already in effect.	
		Electronic	No			
		Load and leave	Yes	48-8-2(18)	Effective 1/1/2011 or already in effect.	
	CRIC INTERPRETATION ADOPTED MAY 12, 2009	Prewritten computer software	Yes	48-8-2(26)	Effective 1/1/2011 or already in effect.	
		Computer software maintenance contract	Yes	560-12-2-.111(2)(k)	Effective 1/1/2011 or already in effect.	
		Mandatory computer software maintenance contract	No			
		Optional computer software maintenance contract	No			
		DIGITAL PRODUCTS				
		Specified digital products	N/A			
		Digital audio-visual works	N/A			
		Digital audio works	N/A			
		Digital books	N/A			
		FOOD AND FOOD PRODUCTS				

		Alcoholic beverages	Yes	48-8-2(1)	Effective 1/1/2011 or already in effect.	
		Bottled water	No			
	CRIC INTERPRETATIONS ADOPTED SEPTEMBER 20, 2007, SEPTEMBER 30, 2009, DECEMBER 17, 2009 & OCTOBER 30, 2013	Candy	No			
		Dietary supplement	Yes	48-8-2(11.1)		
	CRIC INTERPRETATIONS ADOPTED OCTOBER 7, 2010 & DECEMBER 19, 2011	Food and food ingredients	Yes	48-8-2(16)	Effective 1/1/2011 or already in effect.	
		Food sold through vending machines	No			
	CRIC INTERPRETATIONS ADOPTED APRIL 18, 2006, DECEMBER 14, 2006 AND MAY 14, 2014	Prepared food	Yes	48-8-2(27); 48-8-3(57)	Effective 1/1/2011 or already in effect.	
	CRIC INTERPRETATIONS ADOPTED SEPTEMBER 30, 2009 & OCTOBER 30, 2013	Soft drinks	No			
		Tobacco	Yes	48-8-2(39.1)		
		HEALTH-CARE				
	CRIC INTERPRETATION ADOPTED JUNE 23, 2007	Drug	Yes	48-8-2(14)	Effective 1/1/2011 or already in effect.	
		Durable medical equipment (effective 1/1/08)	Yes	48-8-2(15)	Effective 1/1/2011 or already in effect.	
		Grooming and hygiene products	No			
		Mobility enhancing equipment	Yes	48-8-2(20)	Effective 1/1/2011 or already in effect.	
		Over-the-counter-drug	Yes	48-8-2(20.1)	Effective 1/1/2011 or already in effect.	
		Prescription	Yes	48-8-2(28)	Effective 1/1/2011 or already in effect.	
		Prosthetic device	Yes	48-8-2(29)	Effective 1/1/2011 or already in effect.	
		TELECOMMUNICATIONS				
		The following are Tax Base/Exemption terms:				
		Ancillary services	Yes	48-8-2(2)	Effective 1/1/2011 or already in effect.	

		Conference bridging service	Yes	48-8-2(7)	Effective 1/1/2011 or already in effect.	
		Detailed telecommunications billing service	Yes	48-8-2(11)	Effective 1/1/2011 or already in effect.	
		Directory assistance	Yes	48-8-2(13)	Effective 1/1/2011 or already in effect.	
		Vertical service	Yes	48-8-2(42)	Effective 1/1/2011 or already in effect.	
		Voice mail service	Yes	48-8-2(43)	Effective 1/1/2011 or already in effect.	
		Telecommunications service	Yes	48-8-2(39)	Effective 1/1/2011 or already in effect.	
		800 service	N/A			
		900 service	N/A			
		Fixed wireless service	N/A			
		Mobile wireless service	Yes	48-8-2(19)	Effective 1/1/2011 or already in effect.	
	CRIC INTERPRETATION ADOPTED AUGUST 17, 2010	Paging service	N/A			
		Prepaid calling service	Yes	48-8-2(22)	Effective 1/1/2011 or already in effect.	
		Prepaid wireless calling service	Yes	48-8-2(25)	Effective 1/1/2011 or already in effect.	
		Private communications service	N/A	Informational Bulletin SUT-2010-10-13		
		Value-added non-voice data service	N/A			
		The following are Modifiers of Sales Tax Base/Exemption Terms:				
		Coin-operated telephone service	Yes	48-8-2(5)	Effective 1/1/2011 or already in effect.	
		International	N/A			
		Interstate	N/A			
		Intrastate	N/A			
		Pay telephone service	N/A			
		Residential telecommunications service	N/A			
Part III	**Sales Tax Holiday Definitions**		Not in Index of Definitions, Appendix B (JP)			
		Disaster Preparedness Supply	N/A			
		Disaster Preparedness General Supply	N/A			
		Disaster Preparedness Safety Supply	N/A			
		Disaster Preparedness Food-Related Supply	N/A			
		Disaster Preparedness Fastening Supply	N/A			

		Eligible property	Yes			Rule 560-12-2-.110
		Energy Star qualified product	Yes			Rule 560-12-2-.110
		Layaway sale	Yes			
		Rain check	Yes			
	CRIC INTERPRETATION ADOPTED DECEMBER 19, 2011	School supply	Yes			Rule 560-12-2-.110
		School art supply	Yes			Rule 560-12-2-.110
		School instructional material	Yes			Rule 560-12-2-.110
		School computer supply	Yes			Rule 560-12-2-.110

Notes:

The Certificate of Compliance was revised on May 17, 2014, to reflect amendments to the Agreement as approved by the Streamlined Sales Tax Governing Board through May 15, 2014.

Certificate of Compliance Attestation

As the chief executive of the state's tax agency, I declare that this Certificate of Compliance is true, correct, and complete to the best of my knowledge and belief.

Signature

Title

State

Date