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Streamlined Sales and Use Tax Agreement (SST)

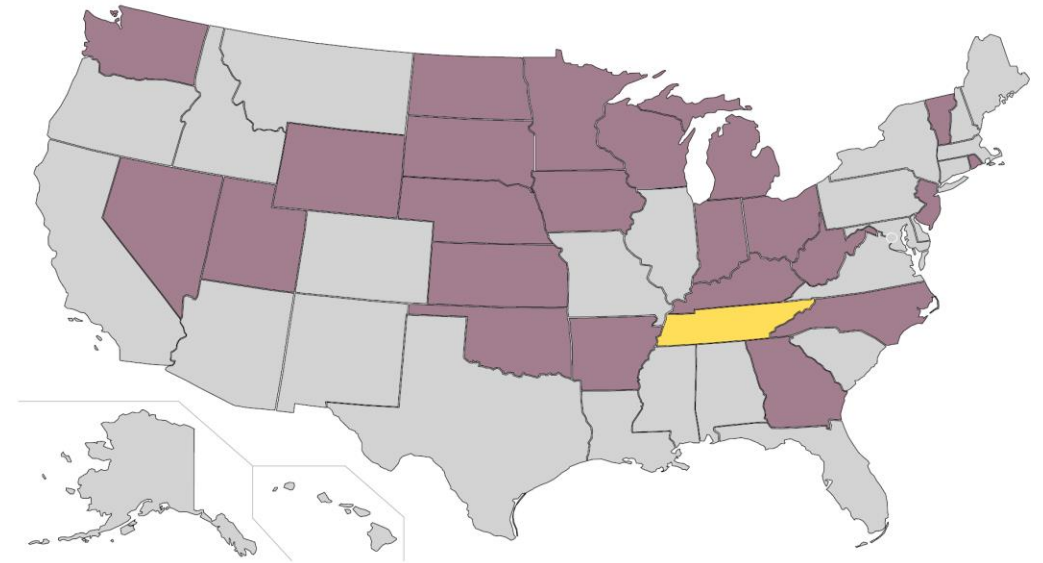
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What is the Streamlined Sales and Use Tax Agreement?

- A collaborative initiative to simplify and modernize sales and use tax administration and to reduce the burden of tax compliance
- 23 member states, 1 associate member state



Features



Tax base
uniformity



Simplified tax
rate



Simplified
administration



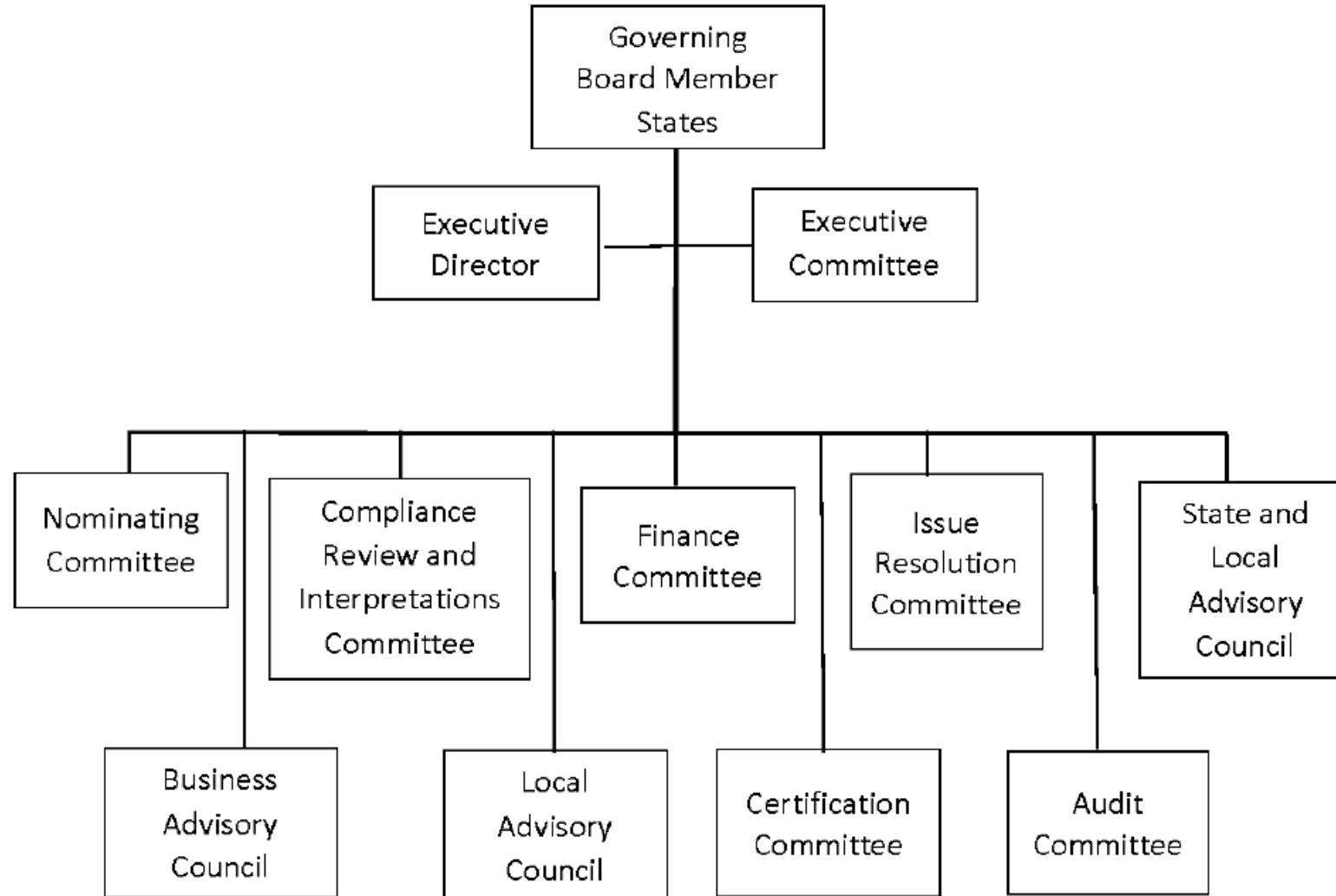
Technology and
compliance



Exemption
administration



Streamlined Sales Tax Governing Board and Committee Organizational Chart



Member state representation

Each member state may appoint up to four representatives to the SST Governing Board (SSTBG)

Utah Code Subsection 59-12-102.3(4)

- (4) Delegates shall be appointed as follows:
 - (a) two delegates shall be legislators appointed by mutual consent of the speaker of the House of Representatives and the president of the Senate; and
 - (b) two delegates shall be appointed by the governor, at least one of whom shall be from the commission.

Current Utah representatives to the SSTGB are Senator Bramble, Senator Harper, and Commissioner Rockwell



Questions?



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