

STREAMLINED SALES TAX SCORECARD

As of January 1, 2007, there will be 21 member states on the Streamlined Sales Tax (SST) Governing Board. There are two categories of members on the Board, distinguished by the current level of conformity the state has achieved with the requirements of the Agreement. Also, there are 21 advisor states sitting in an *ex officio* capacity on the Board.

Full member states. These states are currently in full conformity with the Agreement and have the exclusive right to vote on amendments and interpretations. A seller that registers under the Agreement must agree to collect tax for these states. To qualify for the amnesty for past uncollected taxes, a seller must register with a full member state within 12 months of that state's participation in the Agreement.

Rhode Island and Vermont are scheduled to join as full members on January 1, 2007 (assuming they complete certain technical requirements), and they must offer the amnesty for one year from that date. The general amnesty has expired in the other full member states. However, most of them have agreed to extend it for sellers using certified technology collection models until May 31, 2007.

Associate member states. These states have either enacted legislation fully conforming to the Agreement but the legislation is not yet in effect, or they enacted conforming legislation that fell short of complying with all requirements. Associate members have until December 31, 2007, to have full conformity legislation in effect or they will forfeit their membership on the Board. No associate members will be allowed on the Board after that date. Associate members may vote on matters other than amendments to or interpretations of the Agreement.

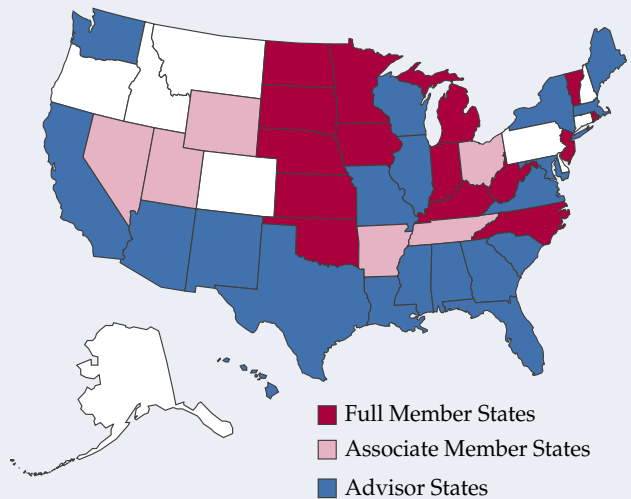
A seller that registers under the Agreement may collect tax on sales into an associate member state, but is not required to do so (unless the seller is otherwise legally required to collect in that state). An associate member state must offer the amnesty to registrants from the time the state joins as an associate member until 12 months after it becomes a full member.

Advisor states. The states in this category were involved in the creation of the Agreement as members of the SST Implementing States, but they have not yet enacted conforming legislation. Additional states may become advisor states by enacting legislation or a memorandum of understanding authorizing participation in the discussions. All states with a general, statewide sales tax were members of the Implementing States except for Colorado, Connecticut, Idaho, and Pennsylvania.

Advisor states serve in an *ex officio* capacity on the Board. They may speak to any matter before it, but they may not vote. Sellers registering under the Agreement are not required to collect tax in these states (unless otherwise legally required to do so) and the states are not required to provide sellers with an amnesty for uncollected taxes.

State and Local Advisory Council: This council, and its private sector counterpart the Business Advisory Council, advises the Board on matters pertaining to the administration of the Agreement. Its members include those states that were participating states in its predecessor organization, the Streamlined Sales Tax Project, as well as representatives of local government organizations.

Streamlined Sales Tax Scorecard



FULL MEMBER STATES

Indiana	Minnesota	Oklahoma
Iowa	Nebraska	Rhode Island
Kansas	New Jersey	South Dakota
Kentucky	North Carolina	Vermont
Michigan	North Dakota	West Virginia

ASSOCIATE MEMBER STATES

Arkansas	Tennessee
Nevada	Utah
Ohio	Wyoming

ADVISOR STATES

Alabama	Illinois	New Mexico
Arizona	Louisiana	New York
California	Maine	South Carolina
DC	Maryland	Texas
Florida	Massachusetts	Virginia
Georgia	Mississippi	Washington
Hawaii	Missouri	Wisconsin