

**NOTICE TO SELLERS AND CERTIFIED SERVICE PROVIDERS (CSPs)**  
**10/31/14**

Section 328(C) of the Streamlined Sales and Use Tax Agreement was recently amended by adding the following sentence:

If a member state amends an existing provision of its taxability matrix, the member state shall, to the extent possible, relieve sellers and CSPs from liability to the member 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 a member state's taxability matrix is submitted to the governing board, provided the seller or CSP relied on the prior version of the taxability matrix.

Therefore, if the Oklahoma Tax Commission should amend its taxability matrix in the future, all sellers and CSPs will be relieved from liability for failing to collect and remit until the first day of the calendar month that is at least 30 days after notice of a change to the taxability matrix, provided the seller or CSP relied on the prior version of the taxability matrix.

Below is a draft of an administrative rule that the Tax Commission will be filing to officially document this policy. If you have any questions, you may email [tmastin@tax.ok.gov](mailto:tmastin@tax.ok.gov).

**710:65-7-24. Seller's relief from certain liability**

Sellers and Certified Service Providers (CSPs) will be relieved from liability for having charged and collected the incorrect amount of sales or use tax resulting from the seller or CSP relying on erroneous data provided in the best practices taxability matrix, available online at [www.tax.ok.gov](http://www.tax.ok.gov). If the taxability matrix is amended, sellers and CSPs are relieved from liability until the first day of the calendar month that is at least 30 days after notice of a change is submitted to the Streamlined Sales Tax Governing Board, provided the seller or CSP relied on the prior version of the taxability matrix.