From: Clinton Singletary, Statewide Municipal Sales Tax Director

Re: Uniform Code Amendments – August 2024

At its July 17, 2024 meeting, the ARSSTC Board of Directors formally approved the following amendments to the Uniform Code. These amendments will take effect January 1, 2025.

Code Section	Description	Justification / Background
Section 030(G)	Inclusion of sales tax in selling price	New section – Tax inclusion in selling price is allowed by some members in their local code, uniformity would be beneficial.
Section 040(A)(2)	Remove 200 transaction measure from economic nexus threshold	Nationally, states have been removing their transaction measure from the economic nexus requirements. This change is intended to expand the ARSSTC's small business protections.
Section 050(E) & (F)	Marketplace facilitator reporting requirements	Added language clarifying that certain types of marketplaces (delivery marketplaces, short term rental marketplaces & travel related marketplaces) are under member jurisdiction authority, not the ARSSTC. New definitions for these types of marketplaces can be found in Section 280.
Section 060	Bundled Transactions	New section - specifies treatment of bundled transactions, specific to bundles w/ exempt portions and tax caps.
Section 100(E)	Due date / weekend / holiday	Remove due date extension for weekends / holidays. System cannot handle weekend / holiday extension, code should match system and practice.
Section 120 (A)	Remove rounding language	Remove rounding requirement; is unforceable.
Section 130(B)	Refund claims	Establishes one-year window on refund claims from remote sellers and customers.

Section 140(A)	Amended Returns	Limits amended returns that reduce tax due to being filed within one year of the original return. No limit on amended returns that increase tax due.
Section 160	Audits w/ refunds	Provides for refund if overpayment discovered during audit, if seller provides refund plan that is approved by the Commission.
Section 170	Appeal / Protest Process update	Prior appeal mechanism was narrow and limited only to audits or estimated assessments. Expands and clarifies protest process & steps.

Summary

The above list is not exhaustive of all the amendments made to the Uniform Code, but they are all the material changes that could have an impact on remote sellers. For the full amended Uniform Code as of January 1, 2025, please visit our website at: https://arsstc.org/about/code/.