

## **EXHIBIT B**

### **UPDATED INFORMATION CONCERNING EXHIBITS OF THE ORIGINAL REPORT**

The original report issued on August 20, 2007 contained various exhibits. While this addendum to the report contains the most recent version of the Streamlined Sales and Use Tax Agreement (as amended through September 30, 2009) as **Exhibit A**, the following will contain information concerning other exhibits of the original report that are relevant to this addendum and that have been updated since the original report was issued.

#### **Exhibit B – Rules, Procedures and By-Laws of the Streamlined Sales Tax Governing Board**

The rules, procedures and by-laws of the Governing Board have been amended on numerous occasions. The most up-to-date version of these rules, procedures and by-laws can be found on the Governing Board’s website at <http://www.streamlinedsalestax.org/> under the “Library” link.

#### **Exhibit C – Governing Board Taxability Matrix**

The most up-to-date version of the Taxability Matrix can be found on the Governing Board’s website at <http://www.streamlinedsalestax.org/> under the “Library” link (See the “All Documents” link under the “Library” link).

Note: At the time of the original report on August 20, 2007, the “Taxability Matrix” was slightly over three pages in length. The current version is ten pages.

#### **Exhibit D – Governing Board Certificate of Compliance**

The most up-to-date version of the Certificate of Compliance can be found on the Governing Board’s website at <http://www.streamlinedsalestax.org/> under the “Library” link (See the “All Documents” link under the “Library” link).

Note: At the time of the original report on August 20, 2007, the Certificate of Compliance was over fourteen pages in length. The current version is twenty two pages.

#### **Exhibit F – *State and Local Tax Revenue Losses from E-Commerce: Estimates as of July 2004***

This report by Dr. Donald Bruce and Dr. William F. Fox of the Center for Business and Economic Research at the University of Tennessee has been updated. The most recent version, dated April 13, 2009, can be found on the website the South Carolina Tax Realignment Commission (located on the General Assembly website) at <http://www.scstatehouse.gov/citizensinterestpage/TRAC/TRAC.html>.

### **Exhibit I – SC Information Letter #07-4**

This information letter provided a chart of counties imposing a local sales and use tax and the type of local sales and use tax imposed in each county, as of the date of the original report. It also included a discussion of the exemption applicable to each local sales and use tax.

The most recent version of this information letter is SC Information Letter #09-23. It now contains three charts – one for county-wide taxes, one for municipal taxes, and one concerning the Catawba Indian Tribal tax. This updated information letter (SC Information Letter #09-23) can be found at the Department of Revenue website at [www.sctax.org](http://www.sctax.org) (To locate this document on the website, click on “Dept. Advisory Opinions,” then the “Calendar Year Index of Advisory Opinions” and then on “Calendar Year 2009.”)

### **Exhibit L – SC Revenue Ruling #05-16 and SC Revenue Ruling #91-17**

These revenue rulings provide guidance as to the application of local sales and use taxes and the remittance responsibilities of retailers.

The most recent version of SC Revenue Ruling #91-17 is SC Revenue Ruling #09-9. This revenue ruling can be found at the Department of Revenue website at [www.sctax.org](http://www.sctax.org) (To locate this document on the website, click on “Dept. Advisory Opinions,” then the “Calendar Year Index of Advisory Opinions” and then on “Calendar Year 2009.”)

### **Exhibit M- SC Revenue Ruling #06-2**

This revenue ruling addresses several questions concerning the use tax and the purchaser’s responsibility for remitting the tax when not collected and remitted by the retailer.

The most recent version of this revenue ruling is SC Revenue Ruling #08-6. This updated revenue ruling (SC Revenue Ruling #08-6) can be found at the Department of Revenue website at [www.sctax.org](http://www.sctax.org) (To locate this document on the website, click on “Dept. Advisory Opinions,” then the “Calendar Year Index of Advisory Opinions” and then on “Calendar Year 2008.”)

### **Exhibit N – South Carolina Counties by Zip Code (Form ST-439)**

This form lists the total state and local sales and use tax by zip code for each county. The zip codes are listed in numerical order.

The most recent version of this form (Form ST-439) can be found at the Department of Revenue website at [www.sctax.org](http://www.sctax.org) .

**Exhibit O – Exemptions and Exclusions Chapter of the South Carolina Sales and Use Tax Workshop Manual – 2007**

This exhibit provided a listing of the various exemptions and exclusions from the sales and use tax. It was from a chapter in the manual used by the Department in taxpayer education seminars.

The Department has recently published a comprehensive sales and use tax manual. Information in Chapters 8 and 9 contain information about the various exemptions and exclusions from the sales and use tax. This new manual can be found at the Department of Revenue website at [www.sctax.org](http://www.sctax.org) (To locate this manual on the website, click on “Publications,” and then click on “South Carolina Sales and Use Tax Manual – 2009 Edition” under the section entitled “Information for Tax Professionals.”)