



This Week in State Tax (TWIST)

October 19, 2026



Multistate: Streamlined Sales Tax Governing Board approves voluntary disclosure program for remote sellers

On October 14, the Streamlined Sales Tax Governing Board unanimously approved an [amendment](#) to the Streamlined Sales and Use Tax Agreement ("SSUTA") creating a multistate voluntary disclosure program for remote sellers ("SSTVD"). A similar proposal failed by one vote in 2024. The new amendment repeals SSUTA's long-standing registration amnesty and replaces it with a program built for sellers whose obligations arise from economic nexus. The SSTVD runs from January 1, 2027, through December 31, 2027, and sellers can apply at any time within this period.

The new program is a significant change from the amnesty it replaces. Under the original amnesty, a seller was forgiven entirely for uncollected tax, penalties, and interest for the period it was not registered. However, the seller had to register in every full member state where it made sales, and it had to do so within 12 months of a state joining SSUTA. The seller then had to keep collecting for at least 3 years. The SSTVD does not offer full forgiveness. Instead, it limits a seller's exposure to a lookback period of up to 24 months and waives penalties and late filing fees where state law allows. In exchange, the registration requirements are more flexible than the original program. A seller registers only in the participating states where it meets economic nexus thresholds, may apply at any point during the program period, and must stay registered for at least 24 months instead of 36.

Participation is optional for states that are full members of SSUTA as of January 1, 2027. These states must notify the Governing Board of their decision at least 30 days before the program begins, and a state that declines may opt in later. States that become full members on or after January 1, 2027, must offer SSTVD for at least 12 consecutive months. Contingent and associate member states are also required to offer the program.

SSTVD is available only to a "qualified remote seller", a seller that certifies it would not have to register in a state if it did not meet that state's economic nexus threshold. Inventory held in a third-party warehouse does not disqualify a seller, as long as the seller does not control the warehouse and the third party collects and remits tax on those sales. Qualified status is decided separately in each participating state. A seller cannot participate in a state if it is already registered there, is under criminal investigation, or has collected tax for that state without remitting it. A seller is also excluded if, since June 21, 2018, it has been audited or notified of an audit, or has registered with the state or been contacted by the state about registering.

Participating sellers register through the Streamlined Sales Tax Registration System in each participating state where they meet nexus thresholds. They then begin collecting and remitting tax for these states no later than the first day of a calendar month that is no more than 60 days after contracting with the state for the program. Sellers must stay registered for at least 24 months, or until their sales fall below a state's thresholds. Sellers must also file returns or spreadsheets for the lookback period within 12 months of contracting with a state, and agree to pay

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the balance due within 30 days of the state providing the balance due. A seller that does not complete the program's requirements loses its protection, and states may pursue collection.

For more information on the Streamlined Sales Tax Voluntary Disclosure Program for Remote Sellers, please reach out to [Jeff Cook](#).

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