

79-3677. Same; taxability matrix for products or services; relief from liability for sellers and certified service providers relying thereon. (a) The secretary shall complete a taxability matrix. This state's entries in the matrix shall be provided and maintained by the secretary in a database that is in a downloadable format.

(b) The secretary shall provide reasonable notice of changes in the taxability of the products or services listed in the taxability matrix.

(c) Sellers and certified service providers are relieved from liability to this state or any local taxing jurisdiction for having charged and collected the incorrect amount of state or local sales or use tax resulting from the seller or certified service providers relying on erroneous data provided by the secretary in the taxability matrix.

History: L. 2003, ch. 147, § 23; May 22.