

NCSTA Board of Directors Meeting
Saturday March 21, 2015
Pearce Backhoe 5008 Rogers Rd Rolesville, NC 27571
10:00 a.m.

- 10:00 a.m. Opening Prayer Jerry Pearce
Roll Call
Recognition of Proxies
Notes: Chris Dobbins to Larry Beam, Monica Rhea to Jerry Pearce, Gabe Dellinger no proxy
Doug announced that former board member Lewis Russell passed away recently Ace sent item to Church with NCSTA noted on it
- 10:05 a.m. Review, addition/deletion and acceptance of minutes from previous meeting

Notes: 1/27/15 minutes added the monitors for hands on training, no other changes, motion to approve with corrections Stanley second John 1/28/15 minutes approved with changes motion Ace second Jim Lanier
- 10:10 a.m. Remarks by President
Jerry addressed Board. Commended everyone for job done in Hickory. Was great turn out and even with parking issues worked well, vendor and exhibit hall was full. Wishes to thank the Board for coming in early and helping with setup. The extra help was needed and much appreciated. Try to plan ahead for next year and make yourselves available for the convention. The location and size of Hickory is working well. Jerry is proud to represent the NCSTA and the group as a whole it is a great group and everyone does their job and does their job well. We have overcome obstacles and will have some more in the future. Keep in mind the Board is the face of the association, be a listening ear when people approach you and bring the problems to the office and the office will send the issue to proper person. Jerry says would take all day to completely express his gratitude to the association.
- 11:00 a.m. Treasurer's Report: presented by Jimmy Shoaf, general account balance \$65,693.14, last year at this time balance was \$64,000, 2013 \$66,000. Money market \$33400.34 Education Account \$8751.13
Motion to accept report Ace Potter, second Larry Beam
Jimmy presented a letter from IRS stating that return was filed late, he contacted the accountant and for some reason the accountant did not file on time and file for an extension, but he did not send in the extended report by the deadline, the letter had an amount due, the accountant said he would take care of the IRS issue, Jimmy is holding the accountants invoice until the account assures him he took care of it

Jimmy reminded Board of information presented at last meeting about potentially using a credit card instead of the debit card we currently use for traveling expense, Jimmy says we will get rewards on the credit card and it would be safer than debit card, Latt made motion to pursue getting credit card if bank does not require guarantor signature from officers with limit same as current debit card, second Jim Lanier, approved
- 11:10 a.m. Update from Administration

2015 Convention Post Event Info and Planning for 2016 Convention:
Comments received on the event have been positive. This was the first year that we have required them to prepay or be a member in order to pre-register. It worked out very well.

The challenge for next year is to get at least part of them to arrive earlier at the center to keep the lines down. I'll work on that process to make it quicker. It went very well considering the numbers we got in the door that quickly. Emerald Enterprises had a new addition this year of Kayla Rhea and she was great! She has already been asked to come back next year.

The hands on training sessions were a big hit even though they were a bit of a logistics problem it worked pretty smoothly. If we do hands on training next year we may want to consider limiting two sessions to each person. We had some members that checked they wanted to attend all four and then they only attended a couple of them which left some slots that someone else could have used. Basically the offering never got to the general attendees but was only offered to the members. I had some people say they were going to join as members next year just so they could attend those sessions.

Input from Board: split rooms in ½ for hands on training classes , 20 attendees, make sure tickets are not colored closely, Latt to see if Carolyn will do web class, possibly do excel class, we need a backup in case speaker can't make it, as further backup may move attendees, remind vendors that must keep presentation as generic as possible. We will also limit the tickets. Each person may only register for two of the hands on training classes.

RS pre-registration. This event was the first event where we required that the RS fax or email their registration in by the pre-registration cutoff date or they would have to pay \$50 to register at the door. Yes, we caught some grief about it. But the pre-registrations for this group and attendance as a whole for this group for up from previous years. We did have a few that registered at the door and yes they paid the \$50. This was good decision that the Board made.

The vendors seemed to appreciate the attendance numbers but some voiced concerns about that many people being in the hall at once. As you know we have tried the split breaks before and that did not work out as well for the attendees or the vendors. I would suggest we leave the breaks as they are.

One item of that you need to be aware of is the electrical for the vendors. Our price for vendors has remained the same for many years. Some vendors check that they need electrical and don't use it and even though each year I repeat not to let them relocate once the layout is set for whatever reason they continue to do this. Each electrical drop cost us \$80. We don't charge extra for this. There are a couple of options, leave the vendor registration as it is, charge additional for electrical drops, or raise the vendor fee across the board.

Motion to charge if they want electrical add additional \$80, Latt Moretz, 2nd Jim Lanier, approved

The vendors that we have each year or for the most part display booths and demo booths of products with the opportunity for future sales i.e. they are selling product off the floor of the exhibit hall. We may want to consider offering to other types of vendors a retail booth i.e. they would be selling products but these most likely wouldn't be solely wastewater products maybe for example tools or apparel and we could do this booth with a lower setup fee and a portion of sales receipts. For example if we could get a workglove company to come charge them \$150 - \$200 setup fee and 5 – 10% of whatever

they sell off the floor yes it would be a honor system but it may get some new and different vendors to attend.

Motion to do retail alley, \$200 plus 10% of retail sales, plus electric if needed Ace Potter, 2nd Stanley Mills, approved

How to handle vendors that don't register on time: Jerry suggested no last minute accommodations, put on application that must have due to fire inspections

Fee for not registered if we can accommodate the vendor will be double fee, motion Jim Lanier, 2nd Larry Beam, approved

Another item of concern, some, not many, of the vendors ask for the attendee list after the event. We have even had some to call and ask for list before the event, I've only had this happen once and that vendor wasn't even registered to attend so I did not release the list. However, if we are going to provide this list to vendors we probably need to disclose the fact that the list contacting their address may be released to vendors. Your thoughts???

Don't release to vendors and refer to the vendor issuing state agency for public database, motion Jimmy Shoaf, 2nd John Peele, approved

Dates for 2016 Convention:

Are we happy with end of January? Do we need to consider doing later as in mid March? Further away from Christmas Holiday. Do we want to stay in winter? I think winter helps with our marketing and attendance because we can say "get class while too cold or messy to work" and "get your hours early" etc etc. However, we have dodged a couple of bullets for the last couple of years with the weather and if we went to mid March we would still be the first classes offered in the year but weather may not cooperate then either????? Right now I have us penciled for last of January with the center's calendar and told them I would let them know definitely next week

Motion to leave in January by Latt Moretz , second David Wallwork, approved

Giveaway item for 2016: This year was duffle bags, 2014 was insulated coolers, 2013 was hats. It has been a few years on the portfolio is that something you want to do for 2016? Other item suggestions . . .

Motion to give away portfolios Jim Lanier, second Larry Beam, approved

Do you want "Live at 5" to stay the same for 2016? Yes, leave it like it is
Don't need food at Board meeting if held in evening

Do you want to have the Board meeting in the evening of setup day? I think it worked well this year with everyone's schedule

Leave this in evening of setup day
Please think about topics and speakers you would like for 2016 and get with Doug on these. While we have the largest and best convention in North Carolina I think we would benefit from having the topics and speakers locked in by first of

September and instead of mid December. That way we can advertise the agenda and get a lot of the processing finished up in advance.

Other ideas for 2016:?

Make sure that the master sign in sheet tables are placed before the entrance to exhibit hall so they have to pass this table to get into the exhibit hall.

Put info on the registration form to arrive early to reduce wait in line, the attendees are waiting until last minute to show up and this causes the long lines, may even offer a special door prize for those in the exhibit hall early
Have two break areas setup in exhibit hall instead of all in one place, this will keep the crowd from being so congested in one area

2015 Regional Classes:

This is first year that in order to pre-register, members can fax in registration, non-members must mail in the registration with payment.

So far we have held class in Asheville it was well attended and numbers in line with last year for that area. Having them pay with their pre-registration certainly made the entry a lot easier.

RS must fax or email their registration for the regional classes or pay \$50 fee if registering at the door. We already have several registered for upcoming classes.

Washington class is set for Monday. This class is always a small class. As of today we have 26 registered for the class and the pre-registration period has past. With these numbers Doug will most likely do this class alone. This helps with the expense of the class and he did this class alone last year. Doug and I have talked about this class on several occasions and we will most likely take this one off the schedule next year.

Discussion held about small class, consensus is that if we are not losing money on the event to continue to do the class

In scheduling the classes for this year, I changed up the dates for some of the 828 classes, we normally do all these early in the year. I moved the Waynesville and Banner Elk to the fall of the year. We will see if this raises the attendance numbers for these classes and helps to take some of the burden of the Greensboro (procrastinator) class.

Jimmy made motion that security be hired for each event not just convention, second Jim Lanier, approved

Membership: In my opinion the membership application needs to be updated. The form needs to have some disclosures and a signature block. Some of the items that I think need to be added are:

By my signature below, I acknowledge that I have the authority to make application for and release information pertaining to the aforementioned company name. Furthermore, signature below certifies that I acknowledge and accept the following disclosures:

The North Carolina Septic Tank Association, hereinafter NCSTA, it's successors and or assigns, Members, nor Board of Directors shall not be held liable for any information posted, deleted, or omissions on the website.

NCSTA may at its discretion use pictures from any sponsored event to post the website or on printed documents for promotion of the NCSTA.

NCSTA may release information regarding members and the status of membership to the general public without any further notification to member.

NCSTA may at the discretion of a majority vote of the Board of Directors revoke any member for which violations of the Mission Statement of NCSTA have occurred. In the event of membership revocation no refund for membership shall occur.

I'm sure you can see where this is going, any other suggestions of disclosures needed on the membership application? Or do you want it updated at all?

Motion to add disclose and signature on membership application Jimmy Shoaf, 2nd Jim Lanier, approved

Administrator will update form for next meeting

11:45 a.m. Lobbyist update:

Update on upcoming possible issues and current session

Notes: Presented by Doug Lassiter, has received a lot of positive comments on NCSTA convention, didn't make Orlando show, will be attending Homebuilders show, and On-site conference committee, pretreatment consortium

Doug spoke about DOR, still have no resolution to sales tax changes, not sure when or if he will get a response to his request for information. He said the things are progressing well with projects that are in the works with DOL. He is not currently pursuing the movement of Onsite Program back to DENR but will most likely do so in future.

For Regulatory Reform topics that he is currently working on see attached Lobbyist report

Tim Wood made comments regarding the privatization concept, he has seen things happen in Virginia. One example of issue would be selection of installer is not always left up to property owner and the system type could be limited because of the buddy system which in turn has potential for more expensive systems

12:15 p.m. Other business

Next Board meeting date and location

Due to the fact that most of decisions have been made about the 2016 convention we can wait to meet until November 14th

Meeting set for November 14th at Emerald's View

12:30 p.m... Adjourn and Lunch motion to adjourn David Wallwork, 2nd Stanley Mills, meeting adjourned

As the lobbyist for the North Carolina Septic Tank Association, I was asked to contribute suggestions for possible legislation for the 130A General Statutes. These are the laws that govern on-site wastewater systems. The action sent me to the Bill Drafting Section of the General Assembly. The suggestions were from remarks and observations relayed to the Association in the past years. The only other Agency suggestions were sent by the Onsite Branch (Nancy Deal).

The drafts that have been developed will typically be included in a piece of legislation. At this point, it appears that the language would be in the Regulatory Reform Act of 2015. I have not seen the latest draft of the proposed legislation. This is just the comments I have on the suggestions I made to Bill Drafting.

1. Changes in 130A-342. Refers to Residential Wastewater Treatment Systems (ATUs). The rules are found in .1957. The law, when passed years ago, stated that the Operator had to be a person certified as a “wastewater treatment facility operator.” This means that the operator had to hold a Grade II license. There are very few of these persons extending their work to septic tank systems, so the cost is extreme. This suggestion is to amend the law to only say “a person who is licensed under the Water Pollution Control System Operator Certification, like the other system operators. This suggestion came from health departments and operators in the NE part of the State.
2. Changes in 130A-343. These are the laws that are the basis for the .1969 rules, and pertain to the way systems are approved in North Carolina. Some of the more important sections:
 - Changes scope of the “Accepted” status to only pertain to dispersal products. The current language says products or systems. The basis for “accepted” status is to have enough sample data in place to be statistically significant. The only Accepted status holders are now the ISI chamber and the EZ Flow dispersal product. No wastewater treatment system has Accepted status. This suggestion has been talked about for years. Accepted status means a contractor could change a permitted product to another approved product without having to go the LHD.
 - Changes the term “Controlled Demonstration” to “Provisional” and this suggestion comes from the State. It is meant to make the terminology more acceptable in the market.
 - Eliminates “Experimental” status. This is a black hole that very few products have ever entered and none have come out.
 - Identifies national standards for treatment verification, such as NSF, IAAPMO, and the Canadian BNQ. The path for approval in North Carolina is currently through the approval of the Onsite staff, or in a fast-track comes in through such a program (but the Staff must still approve the product application).
 - Recognizes that a system or product coming into approval in NC may use the ongoing verification reports of the national standard(s) and reduce the number of sample data sets required by the State.
 - Establishes a timeline for the State to respond to the Applicant, whether the response is a complete Application or that additional information is required. Also states that an Application that comes in with a national verification shall be approved within 90 days of receipt of a complete Application.
 - Eliminates the Warranty section. The manufacturer has voluntarily stopped issuing any more Warranty systems, but is honoring the ones existing prior to the date surrendered.
 - If this becomes law, the effective date of any rules amended shall be no later than June 1, 2016.
 - Eliminates the General Statute that creates the basis for the I & E Committee to exist. The I & E Committee is formed only as a recommendation group, with the State continuing to be the sole

authority. The I & E process typically results in a minimum of \$100,000 costs to the applicant and approximately 2 years. It is considered a serious hurdle that keeps the most current technologies from coming into NC.

THESE CHANGES WERE STARTED BY NANCY DEAL IN A DOCUMENT SHE SENT TO THE GENERAL ASSEMBLY TO BE PROPOSED FOR THE REGULATORY REFORM ACT OF 2014. HER SUGGESTIONS WERE DATED AUGUST 28, 2014. IT DID NOT SURFACE UNTIL APPROX. 40 DAYS AGO, SINCE THE REGULATORY REFORM ACT OF 2014 WAS RATIFIED ON AUGUST 15.

3. AMEND/CLARIFICATIONS TO ONSITE WW LAWS. Upon the request of the General Assembly, I compiled a series of suggestions for regulatory reform and worked with Bill Drafting to this point. The document is ready for attachment to the Regulatory Reform Act of 2015. May be ready for viewing within 1-2 weeks. I have not seen the final draft. Among the sections:
 - Establishes a Private Option Permit that creates a parallel path to obtain an approved onsite wastewater system. Currently, the LHD is the sole authority in obtaining an onsite permit. The LHD may conduct an internal review with a PE designed system, without sending it to the State engineers for review, or the LHD may decide to not conduct an internal review and send the application to the State. Each county seems to make their own decision on this, and it appears that the real time delays and resulting costs to the owner come from the review from the State. None of these changes. The options are still in place for internal review and State involvement. The Private Option is a choice by the owner/developer to enter a contract with a PE. The PE assumes all liability, contracts with a LSS and Land Surveyor. The PE chooses the Installer, and the PE creates the O & M package. This is only enabling legislation, to be used when the owner feels the turnaround time and costs warrant it. The normal permit fees are not paid to the LHD, but absorbed by the added costs of hiring the PE. There is a new fee for this option, an Archive Fee, capped at 10% of the current permit fee total within the county. Similarly to the public permit, this approval path supersedes other permits, like electrical service. The PE and the LSS work must carry E & O insurance of 1M dollars per claim and for two years following design work. Any damage to the system resulting from unapproved changes by the owner release the PE and LSS.
 - Instructs the Commission to study the Operation and Maintenance requirements for systems listed in .1961. Currently, the systems must have a certified Operator prior to the Operations Permit being approved. This establishes that the owner will have a contract and pay an operator to visit the site, take samples, send to certified labs, etc. In addition, the LHD must at a certain frequency visit the same sites to verify the operation. This is resulting in duplicative costs to the owner.
 - Clarifies a piece of legislation from last year. Last year, the law was passed that an Improvement permit that included a plat did not expire and the Authorization to Construct mirrored the IP. The State issued a public letter with a response that while the IP was transferable with ownership, since the law did not expressly mention the transfer, then the CA had to be reapplied for if the property transferred. This Section clarifies that it is transferrable.

Sales and Use Tax Division
North Carolina Department of Revenue
Post Office Box 25000
Raleigh, North Carolina 27640-0001
www.dornc.com

December 19, 2014

IMPORTANT NOTICE: REAL PROPERTY CONTRACT LIST AND TANGIBLE PERSONAL PROPERTY LIST

The following lists provide general guidance to assist in determining if an item of tangible personal property is installed or applied to real property and becomes part of real property as part of a real property contract or if the transaction is a sale and installation of such tangible personal property. Tangible personal property is generally installed or applied to real property when it is attached to the real property in a fixed or immovable manner that results in the tangible personal property becoming part of the real property.

See the [Important Notice: Real Property Contracts](#), dated November 19, 2014 available on the Department's website, www.dornrc.com, for additional information.

Real Property Contract List

N.C. Gen. Stat § 105-164.4(a)(13) applies the general 4.75% State and applicable local and transit rates of sales and use tax to the sales price of tangible personal property sold to a real property contractor for use by the real property contractor in erecting structures, building on, or otherwise improving, altering, or repairing real property in the State. Such sales are taxed in accordance with N.C. Gen. Stat. § 105-164.4H. **The statutory provisions for a real property contractor under N.C. Gen. Stat. §§ 105-164.4(a)(13) and 105-164.4H apply to sales made on or after January 1, 2015 and contracts entered into on or after that date.** N.C. Gen. Stat § 105-164.4H(a) provides, in part, “[a] real property contractor is the consumer of the tangible personal property that the real property contractor installs or applies for others and that becomes part of real property.” N.C. Gen. Stat § 105-164.3(33a) defines a “[r]eal property contractor” as “[a] person that contracts to perform construction, reconstruction, installation, repair, or any other service with respect to real property and to furnish tangible personal property to be installed or applied to real property in connection with the contract and the labor to install or apply the tangible personal property that becomes part of real property. The term includes a general contractor, a subcontractor, or a builder for purposes of [N.C. Gen. Stat. §] 105-164.4H.” The following is not an all inclusive list:

- Above or below ground pool (not portable)
- Above or below ground tank (gas, septic, etc.)
- ATM banking machine and shelter built for the machine
- Awning
- Astroturf
- Bank vault
- Barn (not intended to be moved)
- Bathroom and kitchen fixtures (sinks, tubs, toilets, non suction safety equipment, etc.)
- Barbeque or outdoor kitchen (not portable)

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- Billboard
- Bolt-down stool base, with stool
- Bolt-down table base with table top affixed
- Cabin (exceptions for park model homes may apply)
- Cabinets, cabinet refacing, etc.
- Car wash equipment (not portable)
- Carpeting (excludes rug, bound carpet, etc.)
- Carport
- Ceiling fan
- Central vacuum system
- Chest freezer (built-in only)
- Cold storage (built-in cold storage room)
- Compactor (not portable)
- Compressed air system (not portable)
- Concrete slab or foundation
- Cooler (walk-in, permanent)

- Countertop (resurfaced, granite, quartz, etc.)
 - Culvert
 - Custom closet
 - Custom fabricated counter
 - Custom fabricated railing
 - Custom plantation shutters
 - Deck
 - Dishwasher (not portable)
 - Driveway (asphalt, cement, rock)
 - Drop-in cooking range (cook top)
 - Drywall
 - Duct and ductwork installed in wall, ceiling, and floor
 - Dust collection system (not portable)
 - Elevator
 - Exterior door
 - Exterior lighting (lamp post, porch light)
 - Exterior shutter
 - Fabricated metal catwalk or stairwell
 - Fencing (picket, chain-link, wood, electric; not temporary construction zone fencing)
 - Fire alarm system
 - Fire sprinkler system
 - Fireplace (insert, box)
 - Flag pole
 - Flooring for computer rooms
 - Flooring (hardwood, laminate, tile, etc.)
 - Free standing garage
 - Freezer locker
 - Garage door opener (excludes separate sales of remote or keypad, etc. unless permanently attached)
 - Garbage disposal (not portable)
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- Gas line
 - Gas logs
 - Generator (not portable)
 - Glass replacement for real property (door, window, etc.)
 - Grab bar for restroom (non-suction)
 - Gutters
 - Handicap ramp
 - Hard window treatment (cornice, vertical blinds, horizontal blinds, etc.)
 - Heat exchanger in bulk tobacco barn
 - Hood (range, exhaust)
 - Hot tub (built-in)
 - Hurricane shutters
 - HVAC system, heat pump, electric furnace, central air conditioning system
 - Installed door (louver, sliding glass, garage door, storm door)
 - Insulation (sprayed, rolled, etc.)
 - Intercom or sound system (not portable)
 - Interior trim
 - Interior wall paneling
 - Irrigation or sprinkler system
 - Landscaping

- Light fixture
 - Mailbox, mailbox post
 - Manufactured home / land package
 - Modular home / land package
 - Molding (crown, shoe, door, and window)
 - Outdoor lighting (parking lot paving & lighting)
 - Over range microwave
 - Paint spray booth
 - Parking meter
 - Patio structure (not portable fire pit, pergola, built-in grill)
 - Pellet stove
 - Pool enclosure (not portable)
 - Ready mix concrete
 - Refrigerator (built-in sub zero)
 - Replacement attic ladder
 - Roofing (asphalt, tile, slate, wood, etc.)
 - Safe (not portable)
 - Satellite television dish
 - Safe-deposit box
 - Screen (indoor movie or outdoor drive-in theater)
 - Security system (excludes separate sales of remote or keypad unless permanently attached)
 - Septic tank
 - Sewer and waste water line
 - Sidewalk (stone, concrete, etc.)
 - Siding (vinyl, cedar, aluminum, etc.)
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- Sign (not portable)
 - Sod
 - Solar panel
 - Storage (shelving, garage organizers; excludes portable items)
 - Storm drainage system
 - Sump pump (not portable)
 - Sunroom
 - Swamp cooler (not portable)
 - Theater seats
 - Tile (flooring, countertop, backsplash, walls, etc.)
 - Tower (television, radio, cellular, two-way radio, etc.)
 - Wallcovering (paint, wallpaper, etc.)
 - Wall oven
 - Water cooler (not portable)
 - Water heater (tankless, gas, electric)
 - Water treatment system (ultraviolet, softeners, filtration)
 - Wind turbine
 - Window (storm, single-hung, double-hung, etc.)

Tangible Personal Property List (Retail Sale and Installation)

N.C. Gen. Stat. §105-164.3(34) defines "[r]etail sale or sale at retail" as "[t]he sale, lease, or rental for any purpose other than for resale, sublease, or subrent." N.C. Gen. Stat. § 105-164.3(35)(a) defines "[r]etailer," in part, as a person engaged in the business of "[m]aking sales at retail, offering to make sales at retail, or soliciting sales at retail of tangible personal property . . . in this State." N.C. Gen. Stat. §105-164.3(46) states, in part, "[t]angible personal property" is "[p]ersonal

property that may be seen, weighed, measured, felt, or touched or is in any other manner perceptible to the senses. . . ." The following items in this list generally represent tangible personal property sold at retail by a retailer that is responsible for collecting the general 4.75% State and applicable local and transit rates of sales and use tax. The following is not an all inclusive list:

- ATM machine (portable)
 - Asphalt batch plants (portable)
 - Clothes washer or dryer (electric or gas)
 - Commercial ice machine at convenience store
 - Commercial refrigeration equipment
 - Countertop appliances (microwaves, toaster ovens, etc.)
 - Dumpster
 - Freezer (chest, upright, other than built-in)
 - Humidifier
 - Play set (not affixed with concrete or other permanent adherence)
 - Portable dishwasher
 - Refrigerator display case (stand-alone)
 - Refrigerator (except sub-zero built-in/custom)
 - Service station equipment (pumps, tanks, lifts, etc.)
 - Sheds or prefab storage buildings (unless electricity, permits, etc. are included/required)
 - Slide-in range
 - Soft window treatment (curtains, drapes)
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- Spray booth (not built-in)
 - Sump pump (portable)
 - Swamp cooler (portable)
 - Temporary fence for road repair
 - Upright freezer (not built-in)
 - Window air conditioner (window installation)
 - Wine cooler (not built-in)

Assistance

Questions regarding this notice should be directed to the Taxpayer Assistance and Collection Center at telephone number 1-877-252-3052 (toll-free). Additional information will be published by the Department in the near future regarding the issues contained within this notice.

This Important Notice is based on legislation that is in effect as of January 1, 2015. To the extent that there is any change in statute or regulation, or a new case law subsequent to January 1, 2015, the provisions in this Important Notice may be superseded or voided. To the extent that any provisions in any other notice, directive, technical bulletin, or published guidance regarding sales and use tax issued prior to the date of this notice conflicts with this Important Notice, the provisions contained in this Important Notice supersede.