## State Tax Commission Policy on Virtual Continuing Education Course Offering Requirements

The State Tax Commission has approved to allow sponsoring organizations to offer assessor continuing education courses in a virtual manner. Sponsoring organizations wishing to hold a virtual course must complete and submit Form 4738, along with a detailed written explanation of how the course will meet the following requirements:

- The sponsoring organization must ensure there is a moderator to assist the instructor during the entire course and to interact with students to ensure participation
- All students must have video capability and remain on video through the entire course
- All students must sign into the virtual course using their name and all other required information and remain logged in for the duration of the course.
- All virtual courses must include a quiz or interactive activity to be completed by all students within five business days of completion of the course