



Sent via e-mail

July 25, 2019

Craig Johnson
Executive Director
Streamlined Sales Tax Governing Board
100 Majestic Dr., Suite 400
Westby, WI 54667

Re: Iowa's 2018 SSUTA Compliance Recertification

Dear Mr. Johnson:

Pursuant to Section 803 of the Streamlined Sales and Use Tax Agreement ("Agreement") and Rule 803.1, on behalf of the state of Iowa, a Streamlined Sales Tax Governing Board member state, and as Director of the Iowa Department of Revenue, I hereby certify to the Streamlined Sales Tax Governing Board that Iowa is in substantial compliance with the terms of the Agreement as of August 1, 2019.

No changes have been made to Iowa's statutes, rules, regulations, or other authorities that could affect Iowa's compliance with the terms of the Agreement since August 1, 2018.

As part of this annual recertification, Iowa updated its Online Certificate of Compliance and Taxability Matrix that reflect Iowa's laws as enacted through August 1, 2019, and has approved them to be published on the Streamlined Sales Tax Governing Board website beginning no later than August 1, 2019. The Department's website provides links to both documents on the Governing Board's website at: <http://tax.iowa.gov>

If you have any questions regarding Iowa's compliance with the Agreement, please contact Tim Reilly at tim.reilly@iowa.gov or 515-725-2294.

As the chief executive of the Iowa Department of Revenue, I also declare that the Online Certificate of Compliance and Online Taxability Matrix are true, correct, and complete to the best of my knowledge and belief.

Respectfully,

A handwritten signature in black ink, appearing to read "Craig Paulsen", written over a horizontal line.

Kraig Paulsen
Director