



Iowa Department of Revenue

Director: Courtney
M. Kay-Decker
Hoover State Office
Building

July 23, 2013

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

Dear Craig:

Pursuant to Section 803 of the Streamlined Sales and Use Tax Agreement (SSUTA), this letter is being sent to initiate the recertification process for the State of Iowa.

As you know, Iowa was not found to be out of compliance with the Agreement during the 2012 recertification process. The State of Iowa remains proactive in its efforts to maintain compliance with the Agreement. To that end, in its recently completed Legislative Session, the Iowa Legislature passed and Governor Terry Branstad signed 2013 Iowa Acts House File 199 which made the change detailed below.

Section 1 of the bill amends Iowa Code § 423.3(57) by including beverage-grade carbon dioxide gas in the definition of "food and food ingredients."

You can view the enrolled bill on the Iowa Legislature's website at:
<http://coolice.legis.iowa.gov/linc/85/external/govbills/HF199.pdf>.

Iowa's Certificate of Compliance and Taxability Matrix are attached and will be posted on our website effective August 1, 2013. If you have any questions, please contact Victoria Daniels or myself.

Very truly yours,

Courtney M. Kay-Decker
Director

