



July 31, 2018

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

Re: Minnesota'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 Minnesota, a Streamlined Sales Tax Governing Board member state, and as the designee of the Commissioner of the Minnesota Department of Revenue, I hereby certify to the Streamlined Sales Tax Governing Board that Minnesota is in substantial compliance with the terms of the Agreement as of August 1, 2018.

No changes have been made to Minnesota statutes, rules, regulations, or other authorities that could affect Minnesota's compliance with the terms of the Agreement since August 1, 2017.

As part of this annual recertification, Minnesota updated its Online Certificate of Compliance and Taxability Matrix that reflect Minnesota's laws as enacted through July 1, 2018 and has approved them to be published on the Streamlined Sales Tax Governing Board website beginning August 1, 2018. The Online Certificate of Compliance and Taxability Matrix (or links to them) will be posted on the Minnesota Department of Revenue's website at: www.revenue.state.mn.us.

If you have any questions regarding Minnesota's compliance with the Streamlined Sales and Use Tax Agreement, please contact Merry Hopkins at merry.hopkins@state.mn.us.

As the Assistant Commissioner of the Minnesota 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.

Sincerely,

A handwritten signature in blue ink, appearing to be 'Jenny Starr'.

Jenny Starr, Assistant Commissioner
Minnesota Department of Revenue
Email: jenny.starr@state.mn.us
Phone: 651-556-4090