



STATE OF ARKANSAS
**Department of Finance
and Administration**

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August 23, 2012

Mr. Scott Peterson
Executive Director
Streamlined Sales Tax Governing Board, Inc.
4219 Hillsboro Pike, Suite 234
Nashville, TN 37215

RE: Review Report on 2012 Annual Recertification

Dear Mr. Peterson:

The following is Arkansas's response to the potential compliance issues noted in the Review Report on 2012 Annual Recertification issued to the Compliance Review and Interpretations Committee on August 17, 2012. Arkansas concurs with each of the recommendations made and has corrected its Taxability Matrix and Certificate of Compliance to so reflect.

- Issue 1: Taxability Matrix Citation
The typographical error referencing GR-53 has been corrected to reflect the proper reference to GR-93.
- Issue 2: Certificate of Compliance Citation Omissions
Section 301, Question 1 – the reference to Ark. Code Ann. §26-74-407 has been added
Section 301, Question 2 – the references to Ark. Code Ann. §26-74-608 and §26-75-406 have been added
Section 302, Questions 1 and 2 – the references to Ark. Code Ann. §26-74-320, 26-74-412, 26-74-612, 26-75-222, and 26-75-319 have been added

We are enclosing the revised documents with this response letter. They have also been uploaded to our website. Please contact me if you need further information or assistance.

Sincerely,

A handwritten signature in blue ink that reads "Gina Dougherty".

Gina Dougherty
Revenue Legal Counsel

Enclosures