September 29, 2009

Scott Peterson, Executive Director
Streamlined Sales Tax Governing Board
4205 Hillsboro Pike
Nashville, TN 37215-3339

RE: West Virginia's response to the recertification review

Dear Mr. Peterson:

Statutes providing relief from liability for sellers and CSPs relying on incorrect information on rates, boundaries and taxing jurisdictions limits the relief to sellers and CSPs that are registered under the Agreement.

**West Virginia addressed this by issuing Administrative Notice 2008-29**

The Certificate of Compliance cites the same section for relief from liability for relying on erroneous information in the taxability matrix. The section does not include the taxability matrix.

**West Virginia will address this by Administrative Notice.**

Both the Certificate of Compliance and the taxability matrix do not contain information on statute references in several instances. For example, no statute is given for section 331 purchaser relief from liability. After reviewing the statutes, the provision was found. There were also several errors in statute references given.

**West Virginia has corrected the statute references. An amended Certificate of Compliance has been filed and the taxability matrix was corrected and posted to our website on September 24, 2009. This was provided to Scott Peterson and Testing Central.**

In addition, there is an error in the taxability matrix where interstate prepaid calling service is marked taxable. This should have been interstate prepaid wireless service. Prepaid calling service is not taxable.
The correction was made to the taxability matrix posted on our website and was provided to Scott Peterson and Testing Central.

The statute does not define “delivered electronically”. Instead it defines “delivered” using the definition in the Agreement for “delivered electronically”. This oversight will be addressed in our Streamline update bill this legislative session.

Respectfully,

[Signature]

Christopher G. Morris
State Tax Commissioner