



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

OFFICE OF THE DIRECTOR

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July 29, 2013

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

RE: Arkansas Re-Certification Letter

Dear Mr. Johnson:

Pursuant to Section 803 of the Streamlined Sales and Use Tax Agreement ("Agreement"), I hereby re-certify that the State of Arkansas remains in substantial compliance with the Agreement.

The 2013 Certificate of Compliance and Taxability Matrix for the State of Arkansas are enclosed. These documents will be available on our website: www.arkansas.gov/dfa.

During the 2013 legislative session, Ark. Code Ann. § 14-164-329(b)(1), concerning the effective dates for the imposition and termination of a local sales and use tax levy for capital improvement bonds was amended to address an issue raised during the 2011 compliance review related to Section 305 of the Agreement. Ark. Code Ann. § 26-52-314(b)(3), concerning the imposition of the gross receipts tax on prepaid wireless calling service was amended to conform to language that was corrected in the Agreement. A copy of Act 538 enacting these amendments is enclosed for your reference.

If you have any questions, please contact Tom Atchley, Excise Tax Administrator of the Arkansas Department of Finance and Administration, at (501) 682-7200.

Sincerely,

A handwritten signature in black ink, appearing to read "Richard A. Weiss".

Richard A. Weiss, Director
Arkansas Department of Finance and Administration