



Lynnette T. Riley
Commissioner

State of Georgia
Department of Revenue
Legal Affairs & Tax Policy
1800 Century Blvd., N.E., Suite 15107
Atlanta, Georgia 30345
(404) 417-6649

Frank M. O'Connell
Director

August 6, 2015

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

Re: Georgia Recertification

Dear Mr. Johnson:

Pursuant to Section 803 of the Streamlined Sales and Use Tax Agreement ("the Agreement"), I hereby certify that the following issues could affect Georgia's compliance with the Agreement:

- Effective January 1, 2013, certain energy is fully exempt from one local tax, subject to one local tax, and partially exempt from other local taxes and state tax.
- Effective March 5, 2013, sellers are required to exercise good faith when accepting exemption documents from purchasers.
- Georgia is currently unable to accept a simplified electronic return from sellers not registered under the Agreement.

A link to Georgia's Certificate of Compliance and Taxability Matrix will be made available on the Department of Revenue's website: <http://dor.georgia.gov/streamlined-sales-tax>. As the chief executive of the state's tax agency, I declare that the Certificate of Compliance is true, correct, and complete to the best of my knowledge and belief. If you have any questions or need additional information, please contact Amy Oneacre, Assistant Director, Legal Affairs & Tax Policy, at (404) 417-6628.

Sincerely,

Lynnette T. Riley
State Revenue Commissioner