



Lynnette T. Riley  
Commissioner

State of Georgia  
**Department of Revenue**  
Legal Affairs & Tax Policy  
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Atlanta, Georgia 30345  
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Frank M. O'Connell  
Director

July 25, 2016

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

Re: Georgia's 2016 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 Georgia, a Streamlined Sales Tax Governing Board member state, and as Commissioner of the Georgia Department of Revenue, I hereby certify to the Streamlined Sales Tax Governing Board that Georgia is in substantial compliance with the terms of the Agreement as of August 1, 2016, with the exception of the following provisions:

- 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.

No other changes have been made to Georgia's statutes, rules, regulations, or other authorities that would affect the state's compliance with the terms of the Agreement since August 1, 2015. As part of this annual recertification, Georgia updated its Online Certificate of Compliance and Taxability Matrix that reflect Georgia's laws as enacted through July 25, 2016 and has approved them to be published on the Streamlined Sales Tax Governing Board website. Links to them will also be posted on the state's website at: <http://dor.georgia.gov/streamlined-sales-tax>. If you have any questions regarding Georgia's compliance with the Streamlined Sales and Use Tax Agreement, please contact Amy Oneacre at [Amy.Oneacre@dor.ga.gov](mailto:Amy.Oneacre@dor.ga.gov).

As the chief executive of the Georgia Department of Revenue, I also declare that the Online Certificate of Compliance and Taxability Matrix are true, correct, and complete to the best of my knowledge and belief.

Sincerely,

Lynnette T. Riley  
State Revenue Commissioner

Date: July 26, 2016