

STATE of INDIANA

DEPARTMENT OF REVENUE
INDIANA GOVERNMENT CENTER NORTH
100 N. SENATE AVK



INDIANAPOLIS, IN 46204-2253

Michael R. Pence, Governor
Mike Alley, Commissioner

July 31, 2014

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

RE: Re-certification of Compliance with the Streamlined Sales and Use Tax Agreement

Dear Craig:

This letter will serve as Indiana's annual re-certification of compliance with the Streamlined Sales and Use Tax Agreement (Agreement) in accordance with Section 803 of the Agreement.

Enclosed please find Indiana's Certificate of Compliance. Indiana has also updated its Taxability Matrix via the Streamlined Sales and Use Tax website. The Department of Revenue will post these documents on its website at: www.in.gov/dor.

Indiana has amended its "rounding rule" statute, IC § 6-2.5-2-2, adopting SSUTA's language while adding a caveat addressing tax avoidance. Indiana also removed blood glucose monitoring meters from the sales tax exemption for blood glucose monitoring supplies. IC § 6-2.5-5-19.5(c) provides that blood glucose meters and the packaging or literature for a blood glucose meter furnished without charge by a diabetic supply distributor are exempt from tax.

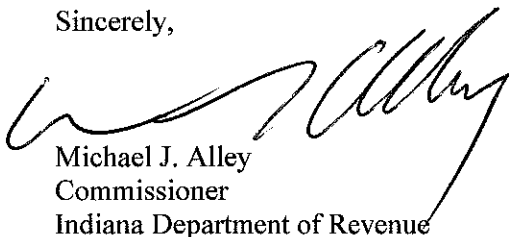
Indiana also amended IC § 6-2.5-4-1(f)—effective July 1, 2014—eliminating the exclusion of federal and state excise taxes from the sales price of gasoline. Indiana continues to examine its exclusion of certain excise taxes from the calculation of sales tax on transactions involving special fuel, specified categories of vehicles, and other tangible personal property.

Indiana acknowledges that implementation of its Model 4 Seller SER, as well as enabling unregistered sellers to file an SER, remain necessary components of the state's successful expansion of electronic filing capabilities for taxpayers. The Department of Revenue hopes to initiate both of those SER protocols with its roll out of a new data collection and administration system.

Indiana also looks forward to both the Board's, and the Compliance Review and Interpretation Committee's continuing guidance and direction regarding federal legislation and sales tax administration.

If you have any questions, please do not hesitate to contact Larry Molnar at (317) 233-0656.

Sincerely,



Michael J. Alley
Commissioner
Indiana Department of Revenue

Enclosures