



Iowa Department of Revenue

Director: Mark R. Schuling
Hoover State Office Building
Des Moines, Iowa 50319
www.state.ia.us/tax

July 31, 2010

Scott Peterson
Executive Director
Streamlined Sales Tax Governing Board
4205 Hillsboro Pike, #305
Nashville, TN 37215

RE: State of Iowa Recertification

Dear Director Peterson,

Pursuant to Section 803 of the Streamlined Sales and Use Tax Agreement (SSUTA), this letter is being sent to initiate the recertification process for the State of Iowa.

The State of Iowa was found out of compliance with the SSUTA in 2009 for failure to remove bundling from the state's definition of "sales price."

Section 5 of 2010 Iowa Acts, Senate File 2375 amends Iowa Code section 423.47 by deleting the reference to bundled transactions within the definition of sales price. Senate File 2375 also amends Iowa Code section 423.46 to include language detailing the 30-day notice requirement for rate and base changes and provides clarifying information in regard to optional service or warranty contracts for computer software maintenance or support services.

The Department believes that Iowa is now in substantial compliance with the Streamlined Sales and Use Tax Agreement.

The Certificate of Compliance for Iowa is enclosed. The Department has also completed the revised Taxability Matrix. The matrix will be posted on our website effective August 1, 2009.

If you have any questions, please contact Victoria Daniels or myself.

Sincerely

Mark Schuling

Director

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