

*Sent via e-mail*

July 27, 2017

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

**Re: Iowa's 2017 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 Iowa, a Streamlined Sales Tax Governing Board member state, and as Director of the Iowa Department of Revenue, I hereby certify to the Streamlined Sales Tax Governing Board that Iowa is in substantial compliance with the terms of the Agreement as of August 1, 2017.

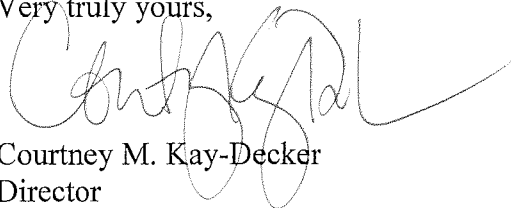
No changes have been made to Iowa's statutes, rules, regulations, or other authorities that could affect Iowa's compliance with the terms of the Agreement since August 1, 2016.

As part of this annual recertification, Iowa updated its Online Certificate of Compliance and Taxability Matrix that reflect Iowa's laws as enacted through August 1, 2017, and has approved them to be published on the Streamlined Sales Tax Governing Board website beginning August 1, 2017. The Department's website provides links to both documents on the Governing Board's website at: <http://tax.iowa.gov>

If you have any questions regarding Iowa's compliance with the Agreement, please contact Matt Bishop at [matt.bishop@iowa.gov](mailto:matt.bishop@iowa.gov) or 515-725-1106.

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

Very truly yours,



Courtney M. Kay-Decker  
Director