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MEMORANDUM

TO: Jessica Ando
Streamlined Sales Tax Governing Board, Inc.
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FROM: Richard Dobson, Executive Director
Office of Sales and Excise Taxes
Department of Revenue

DATE: July 30, 2010

RE: Kentucky's Annual Recertification

Please see the enclosed Streamlined Sales Tax Compliance Certification and Taxability Matrix for the Commonwealth of Kentucky. We believe these documents illustrate that Kentucky remains in substantial compliance with the Streamlined Sales and Use Tax Agreement (SSUTA).

There was no legislative action taken by the 2010 Kentucky General Assembly regarding SST compliance. The written clarifications that the Department sent to CRIC and the BAC in November 2009 regarding digital property sourcing (Section 310) and the 120-rule for good faith (Section 317) remain in place. Furthermore, we anticipate additional conforming legislative action during the 2011 Session.

If you should have any questions or require further explanation of the contents of these materials, please do not hesitate to contact me further. Thank you for your consideration of this filing.

