



Matthew G. Bevin
Governor

**FINANCE AND ADMINISTRATION CABINET
DEPARTMENT OF REVENUE**

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Daniel P. Bork
Commissioner

July 26, 2016

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

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

No changes have been made to Kentucky statutes, rules, regulations, or other authorities that could affect Kentucky's compliance with the terms of the Agreement since August 1, 2015.

As part of this annual recertification, Kentucky updated its Online Certificate of Compliance and Taxability Matrix that reflect Kentucky's Sales and Use Tax laws as enacted through the 2016 Kentucky General Assembly and has approved them to be published on the Streamlined Sales Tax Governing Board website beginning August 1, 2016. They (or links to them) will be posted on the Kentucky's website at: <http://revenue.ky.gov/Business/Sales-Use-Tax/Pages/default.aspx>.

If you have any questions regarding Kentucky compliance with the Streamlined Sales and Use Tax Agreement, please contact Richard Dobson at richard.dobson@ky.gov or (502) 564-9977.

As the chief executive of the Kentucky 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,

Daniel P. Bork
Commissioner
Department of Revenue