



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

ANDY DILLON
STATE TREASURER

August 1, 2011

Mr. Scott Peterson, Executive Director
Streamlined Sales Tax Governing Board, Inc.
4219 Hillsboro Pike, Suite 234
Nashville, Tennessee 37215

Re: Michigan's 2011 Compliance Certification

Dear Mr. Peterson:

As a full member of the Streamlined Sales and Use Tax Agreement, Michigan must comply with Section 803 of the Agreement, which requires each member state to annually recertify its compliance with the Agreement to the Governing Board by August 1 of each year. The annual recertification shall include any changes in the member state's statutes, rules, regulations, or other authorities that could affect its compliance with the Agreement, and shall be signed by the chief executive of the state's tax agency.

This letter is submitted as required by Section 803 of the Agreement, re-certifying that Michigan is in substantial compliance with the terms of the Agreement. With regard to the taxation of one-way paging, permit me to note that to date the attention of the Michigan Legislature has been focused on reforming our State's tax structure. Now that the bulk of that restructuring has been completed, we anticipate that the Legislature will be able to focus on other issues, including one-way paging, when it returns to regular session in September. In the past year, there have been no changes made by the Michigan Legislature, and no holdings by Michigan courts or changes in Michigan's administrative rules, that would affect Michigan's compliance with the Agreement.

The enclosed Certificate of Compliance presents a complete and detailed picture of Michigan's compliance. Additionally, a copy of Michigan's current Taxability Matrix is attached.

Copies of this letter and the current Taxability Matrix have been posted on Michigan's web site. We will be happy to respond to any questions that member states or representatives of the business community may have. Please direct questions to Streamlined Governing Board delegate Michael Eschelbach.

Sincerely,

A handwritten signature in black ink, appearing to read "Andy Dillon".

Andy Dillon
State Treasurer

Enclosures

c: Governor Rick Snyder
Michael Eschelbach, Streamlined Governing Board delegate