



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RICK SNYDER  
GOVERNOR

NICK A. KHOURI  
STATE TREASURER

August 1, 2015

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

Re: Michigan - 2015 Compliance Certification

Dear Mr. Johnson:

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.

In that regard, this letter is submitted under Rule 803 of the Agreement, certifying that Michigan is in substantial compliance with the terms of the Agreement as of August 1, 2015, except with respect to the taxation of direct mail. We have provided draft legislation to rectify the issue. 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 affect Michigan's certification.

As part of the annual recertification, I am certifying that the Online Certificate of Compliance has been completed and presents a complete and detailed picture of Michigan's compliance. The Online Certificate of Compliance is approved for publishing on August 1, 2015. In addition, Michigan's Online Taxability Matrix has been updated and is approved for publishing as well on August 1, 2015.

Copies of this letter and a link to the current Online Certificate of Compliance and Taxability Matrix as they appear on the Streamlined Sales Tax Governing Board, Inc.'s website have been posted on Michigan's website. 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 "Nick A. Khouri".

Nick A. Khouri  
State Treasurer

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