



**STATE OF NEVADA  
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July 31, 2015

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

Re: Nevada's 2015 Recertification

Dear Mr. Johnson:

Pursuant to SSTGB Rule 803.A.1; this is our statement certifying that the state of Nevada is in compliance with the SSUTA as it exists on August first of this year. The following issue appeared on the CRIC Annual Review spreadsheet of 2014.

Direct Mail Sourcing. SSUTA 313. The state adopted direct mail sourcing provisions legislatively in 2011. The new statute provides that if a purchaser gives a direct mail form or other written form or exemption certificate claiming direct mail, a seller who maintains a place of business in the state must collect tax to locations in the state where the direct mail is delivered. The agreement provides that all sellers are relieved of any obligation to collect tax if they receive such documentation.

Response: The 78<sup>th</sup> (2015) Legislative Session enacted AB 57. The section in NRS 360B.281 requiring a seller who maintains a place of business in the state to collect tax despite receiving an exemption certificate, documentation or statement has been removed. Now the seller, in the absence of bad faith, is relieved of all obligations to collect, pay or remit any sales or use tax if they receive an exemption certificate, direct pay permit, or informational statement. The State of Nevada is in full compliance.

As part of the annual recertification process I have reviewed the updated Online Certificate of Compliance and Online Taxability Matrix and have approved them for publishing effective August 1, 2015.

Sincerely,

A handwritten signature in cursive script that reads "Deonne E. Contine".

Deonne Contine  
Executive Director