



North Carolina Department of Revenue

Roy Cooper
Governor

July 27, 2017

Ronald G. Penny
Secretary

Mr. Craig Johnson, Executive Director
Streamlined Sales Tax Governing Board, Inc.
100 Majestic Drive, Suite 400
Westby, WI 54667-2003

Re: North Carolina's 2017 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 North Carolina, a Streamlined Sales Tax Governing Board member state, and as Secretary of the Department of Revenue, I hereby certify to the Streamlined Sales Tax Governing Board that North Carolina is in substantial compliance with the terms of the Agreement as of August 1, 2017.

The Department does not believe that any changes have been made since August 1, 2016 that affect North Carolina's compliance with the terms of the Agreement. During the 2017 legislation session, the North Carolina General Assembly made the following changes applicable to sales and use tax: repealed a definition, added two definitions, added two exemptions, and made other minor statutory changes not affecting North Carolina's compliance with the terms of the Agreement.

As part of this annual recertification, North Carolina updated its Online Certificate of Compliance and Taxability Matrix that reflect North Carolina's laws as enacted through July 27, 2017 and has approved them to be published on the Streamlined Sales Tax Governing Board website. Additionally, electronic copies of the Taxability Matrix and Certificate of Compliance will be posted to the North Carolina Department of Revenue's website at: www.dornc.com.

If you have any questions regarding North Carolina's compliance with the Streamlined Sales and Use Tax Agreement, please contact Eric K. Wayne, Sales and Use Tax Director. As the chief executive of the North Carolina 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,

A handwritten signature in black ink, appearing to read "R. Penny", written over a circular stamp or seal.

Ronald G. Penny
Secretary of Revenue

cc: Eric K. Wayne, Sales and Use Tax Director
Anthony Edwards, Assistant Secretary for Tax Administration

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