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July 11, 2011

Mr. Scott Peterson
Executive Director
Streamlined Sales Tax Governing Board
4219 Hillsboro Pike
Hobbs Building Ste 234
Nashville, TN 37215-3339

RE: 2011 South Dakota Recertification of the SSUTA

Mr. Peterson:

Pursuant to Section 803 of the Streamlined Sales & Use Tax Agreement (SSUTA), on behalf of the State of South Dakota I re-certify to the Governing Board full compliance with the terms of the SSUTA as of August 1, 2011.

Below are the changes enacted this year to remain in compliance.

Section 318 Uniform Tax Returns

SDCL 10-59-32 and 10-59-33 were amended to provide that when a due date for a return or remittance falls on Saturday, Sunday or legal holiday, the return is not due until the next business day. Both statues were effective as of July 1, 2011.

Also enclosed are the 2011 Certificate of Compliance and 2011 Taxability Matrix. These documents have been posted to our website: www.state.sd.us/drr.

Please let us know if you have any questions or concerns.

Sincerely,

A handwritten signature in black ink, appearing to read "Andy Gerlach". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Andy Gerlach
Secretary of Revenue