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July 31, 2017

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

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

As part of this annual recertification, South Dakota updated its Online Certificate of Compliance and Taxability Matrix that reflect South Dakota's laws as enacted through July 31, 2017, and has approved them to be published on the Streamlined Sales Tax Governing Board website beginning August 1, 2017. They (or links to them) will be posted on the South Dakota Department of Revenue's website at: [http://dor.sd.gov/Taxes/Business\\_Taxes/Tax\\_Types/Sales\\_and\\_Use\\_Tax/Streamlined\\_Sales\\_Tax.aspx](http://dor.sd.gov/Taxes/Business_Taxes/Tax_Types/Sales_and_Use_Tax/Streamlined_Sales_Tax.aspx).

If you have any questions regarding South Dakota's compliance with the Streamlined Sales and Use Tax Agreement, please contact Alison Jares at [alison.jares@state.sd.us](mailto:alison.jares@state.sd.us).

As the chief executive of the South Dakota 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 blue ink that reads "David Wiest". The signature is fluid and cursive.

David Wiest  
Deputy Secretary of Revenue

sent via email