



State of Utah

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Executive Director

August 16, 2011

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

RE: 2011 Utah recertification of the SSUTA

Mr. Peterson:

Pursuant to Section 803 of the Streamlined Sales and Use Tax Agreement (SSUTA), on behalf of the State of Utah I re-certify to the Governing Board full compliance with the terms of the SSUTA as of August 1, 2011 of being an associate member state.

Changes made to remain in compliance include:

Section 333 Use of Specified Digital Products

Utah Code Section 59-12-102 was amended to clarify that "Product transferred electronically" does not include an ancillary service, computer software or a telecommunications service.

Section 402 Amnesty for Registration

Utah Code Section 59-12-128 was amended to clarify that Utah will grant amnesty until 12 months after the date Utah becomes a full member state.

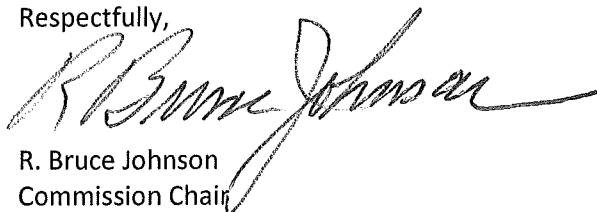
Administrative Definitions - Conference Bridging Service

Utah Code Section 59-12-102 was amended to clarify that "Conference Bridging Service" may include providing a telephone number as part of the ancillary service.

Also enclosed are the 2011 Certificate of Compliance and 2011 Taxability Matrix. These documents have been posted to our website: www.tax.utah.gov.

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

Respectfully,



R. Bruce Johnson
Commission Chair