



State of Vermont
Department of Taxes
133 State Street
Montpelier, VT 05633-1401

Agency of Administration

Streamlined Sales Tax Governing Board
c/o Scott Peterson, Executive Director
4205 Hillsboro Pike, Suite 305
Nashville, Tennessee 37215-3339

Re: Vermont's 2010 SSTA Compliance Recertification

September 7, 2010

Dear Governing Board,

Please accept this letter as a replacement to our letter of 30 July 2010 certifying Vermont's compliance with the Streamlined Sales Tax Agreement. Pursuant to the annual recertification provision of Section 803 of the Streamlined Sales Tax Agreement, this letter serves as official certification by the State of Vermont that it remains in full compliance with the terms of the Agreement.

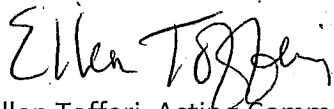
In our earlier certification letter cited above, the issue of Vermont's cap on tracked vehicles, which was added to statute in 1997, was raised as the only instance in which the state was apparently out of compliance with the terms of the Agreement. However, our department has subsequently been in correspondence with Michael Wasser, who was Vermont's representative to the Governing Board when Vermont joined the Agreement. He has assured us that the matter was discussed in detail at that time, and that Scott Peterson and the Governing Board determined that the cap did not violate the terms of the Agreement. Although tracked vehicles have been removed from the definition of "motor vehicles" for Vermont purposes, they still constitute "motor vehicles" under the common (dictionary) definition of the term that SSUTA would apply, and Sec. 323(C) of the Agreement exempts "motor vehicles" from the restriction on caps.

Vermont was admitted as a full member effective January 1, 2007. There have been no subsequent legislative changes that would jeopardize Vermont's conformity with the



requirements of the Agreement, and our regulations have been updated and revised to incorporate changes to the Agreement. They are currently under review by the Legislative Committee on Administrative Rules, and we expect final approval by early October.

Sincerely,

A handwritten signature in black ink, appearing to read "Ellen Tofferi". The signature is written in a cursive style with a large initial "E".

Ellen Tofferi, Acting Commissioner
Vermont Department of Taxes