



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

Agency of Administration

July 31, 2012

Mr. Scott Peterson, Executive Director
Streamlined Sales Tax Governing Board
4219 Hillsboro Pike, Suite 234
Nashville, Tennessee 37215

Re: Vermont's 2012 SSTA Compliance Recertification

Dear Mr. Peterson,

As Tax Commissioner, I certify that Vermont is in compliance with the Streamlined Sales and Use Tax Agreement, as defined in Section 803 of the Agreement.

Attached to this letter are Vermont's 2012 Certificate of Compliance and Taxability Matrix, which reflect our laws, regulations and administration of the sales and use tax as of July 1, 2012. Two legislative actions were taken this year in response to concerns raised by the CRIC review last year. 32 V.S.A. § 9771(8) was amended to clarify that specified digital products transferred electronically to an end user are taxable "regardless of whether for permanent use or less than permanent use and regardless of whether or not conditioned upon continued payment from the purchaser." Also, as noted in the Taxability Matrix, a temporary moratorium on enforcement of sales tax on prewritten software accessed remotely was enacted to allow time for further study of the issue.

Sincerely,

A handwritten signature in cursive script, appearing to read "Mary Peterson".

Mary Peterson, Commissioner
Vermont Department of Taxes

