



STATE OF WEST VIRGINIA

Department of Revenue
State Tax Department

Earl Ray Tomblin
Governor

Mark W. Matkovich
State Tax Commissioner

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

Re: West Virginia's 2016 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 West Virginia, a Streamlined Sales Tax Governing Board member state, and as Tax Commissioner of the West Virginia State Tax Department I hereby certify to the Streamlined Sales Tax Governing Board that West Virginia is in substantial compliance with the terms of the Agreement as of August 1, 2016.

No changes have been made to West Virginia statutes, rules, regulations, or other authorities that could affect West Virginia's compliance with the terms of the Agreement since August 1, 2015.

As part of this annual recertification, West Virginia updated its Online Certificate of Compliance and Taxability Matrix that reflect West Virginia's laws as enacted through July 31, 2016 and has approved them to be published on the Streamlined Sales Tax Governing Board website beginning August 1, 2016. They (or links to them) will be posted on the West Virginia Department of Tax and Revenue's website at: <http://tax.wv.gov>.

If you have any questions regarding West Virginia's compliance with the Streamlined Sales and Use Tax Agreement, please contact Dana K. Angell at Dana.K.Angell@WV@Gov or 304-558-8533.

As the chief executive of the West Virginia Tax Department 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.



Signature

State Tax Commissioner
Title

8-1-16
Date