STREAMLINED SALES AND USE TAX AGREEMENT

PETITION FOR MEMBERSHIP

WHEREAS, it is in the interest of the private sector and of state and local governments to simplify and modernize sales and use tax administration;

WHEREAS, such simplification and modernization will result in a substantial reduction in the costs and complexity for sellers of personal property and services in conducting their commercial enterprises;

WHEREAS, such simplification and modernization will also result in additional voluntary compliance with the sales and use tax laws;

WHEREAS, such simplification and modernization of sales and use tax administration is best conducted in cooperation and coordination with other states; and

WHEREAS, the State of NORTH DAKOTA levies a sales tax and levies a use tax.

"Sales tax" means the tax levied under North Dakota Century Code, Chapter 57-39.2, and "use tax" means the tax levied under North Dakota Century Code, Chapter 57-40.2; and which are supported by North Dakota Century Code, Chapter 57-39.4 (Streamlined Sales and Use Tax Agreement).

NOW, the undersigned representative hereby petitions the governing board of the Streamlined Sales and Use Tax Agreement (or Co-Chairs of the Streamlined Sales Tax Implementing States) for membership into the Agreement.

Rick Clayburgh, State Tax Commissioner
OFFICE OF STATE TAX COMMISSIONER
STATE OF NORTH DAKOTA

DATED: February 28, 2005
CERTIFICATE OF MAILING AND SERVICE

I, Gary L. Anderson, certify that on February 28, 2005, I caused to be mailed first class, postage prepaid, original copies of the North Dakota Petition for Membership in the Streamlined Sales and Use Tax Agreement and the North Dakota Certificate of Compliance to:

Scott Peterson, Interim Executive Director
SST Conforming States Committee
C/o Federation of Tax Administrators
444 North Capitol Street, N.W., Suite 348
Washington, D.C. 20001

I, Gary L. Anderson, further certify that on February 28, 2005, I caused to be delivered electronically true and correct copies of the North Dakota Petition for Membership in the Streamlined Sales and Use Tax Agreement and the North Dakota Certificate of Compliance to the Co-Chairs of the Streamlined Sales Tax Implementing States, Senator Angela Monson, Oklahoma State Senate at her e-mail address monsoon@lcb.state.ok.us, and Commissioner Bruce Johnson, Utah Tax Commission at his e-mail address RBJOHNSON@utah.gov.

I, Gary L. Anderson, further certify that on February 28, 2005, I caused to be delivered electronically true and correct copies of the North Dakota Petition for Membership in the Streamlined Sales and Use Tax Agreement and the North Dakota Certificate of Compliance to the state members listed on the Petition for Membership Distribution List at the email addresses provided.

[Signature]

Gary L. Anderson