



STATE OF ARKANSAS
**Department of Finance
and Administration**

OFFICE OF THE SECRETARY

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August 2, 2021

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

Re: Arkansas' 2021 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 Arkansas, a Streamlined Sales Tax Governing Board member state, and as Secretary of the Arkansas Department of Finance and Administration ("DFA"), I hereby certify to the Streamlined Sales Tax Governing Board that Arkansas is in substantial compliance with the terms of the Agreement as of this date.

As part of this annual recertification, Arkansas updated its online Certificate of Compliance and Taxability Matrix that reflect Arkansas' laws as enacted through this date and has approved them to be published on the Streamlined Sales Tax Governing Board website beginning July 30, 2021.

As discussed in the Certificate of Compliance, Arkansas enacted several sales tax laws specifically related to the presidentially declared state of emergency for Coronavirus Disease 2019. Pursuant to Section 107 of the Agreement, these laws cannot take Arkansas out of compliance with the Agreement.

If you have any questions regarding Arkansas' compliance with the Agreement, please contact Deanna Munds-Smith at deanna.mundssmith@dfa.arkansas.gov.

As the chief executive of the DFA, I also declare that the online Certificate of Compliance and online Taxability Matrix are true, correct, and complete to the best of my knowledge and belief.

Best regards,

Larry W. Walther,
Secretary
Arkansas Department of Finance and Administration