



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

CHARLES S. COLLINS  
COMMISSIONER OF REVENUE  
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July 31, 2025

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

Re: Arkansas's 2025 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 Commissioner of Revenue at the Department of Finance and Administration, I hereby certify to the Streamlined Sales Tax Governing Board that Arkansas is in substantial compliance with the terms of the Agreement as of July 1, 2025.

No changes have been made to Arkansas's statutes, rules, regulations, or other authorities that could affect its compliance with the terms of the Agreement since July 1, 2024.

As part of this annual recertification, Arkansas updated its Online Certificate of Compliance and Taxability Matrix (Part 1 – Library of Definitions and Part 2 – Tax Administration Practices) which reflect Arkansas's laws enacted through May 31, 2025, and has approved them to be published on the Streamlined Sales Tax Governing Board website beginning August 1, 2025. They will be posted on the Arkansas's website at: <https://www.dfa.arkansas.gov/office/taxes/excise-tax-administration/sales-use-tax/streamlined-sales-tax-project/>

If you have any questions regarding Arkansas's compliance with the Streamlined Sales and Use Tax Agreement, please contact Michael Harmon at [Michael.Harmon@dfa.arkansas.gov](mailto:Michael.Harmon@dfa.arkansas.gov).

As the Commission of Revenue at the Arkansas Department of Finance and Administration, 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.

A handwritten signature in black ink, appearing to read "Charles S. Collins", written over a horizontal line.

Commissioner of Revenue

A handwritten date "7/31/2025" in black ink, written over a horizontal line.

Signature

Title

Date