



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

CHARLES S. COLLINS
COMMISSIONER OF REVENUE

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August 3, 2026

Craig Johnson
Executive Director
Streamlined Sales Tax Governing Board, Inc.
100 Majestic Drive, Suite 300
Westby, WI 54667

Re: Arkansas's 2026 SSUTA Compliance Recertification

Dear Mr. Johnson:

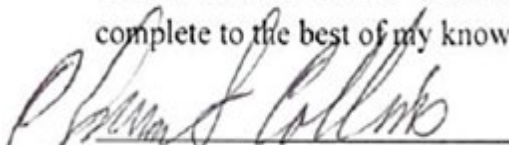
Pursuant to Section 803 of the Streamlined Sales and Use Tax Agreement ("Agreement") and Rule 803.1, on behalf of the state of Arkansas, a Streamlined Sales Tax Governing Board member state, and as Revenue Director of the Revenue Services Division of the Arkansas Department of Finance and Administration, 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, 2026.

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, 2025.

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 reflects Arkansas's laws enacted through July 1, 2026, and has approved them to be published on the Streamlined Sales Tax Governing Board website beginning August 3, 2026. They will be posted on the Arkansas Department of Finance and Administration'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.

As the Director of the Revenue Services Division of the 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.


Charlie S. Collins

Director, Revenue Services Division

August 3, 2026