



State of New Jersey

DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
P. O. Box 269
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July 30, 2025

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

Re: New Jersey'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 New Jersey, a Streamlined Sales Tax Governing Board member state, and as Deputy Director of the New Jersey Division of Taxation, I hereby certify to the Streamlined Sales Tax Governing Board that New Jersey is in substantial compliance with the terms of the Agreement as of August 1, 2025.

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

As part of this annual recertification, New Jersey updated its Online Certificate of Compliance and Taxability Matrix (Part 1 – Library of Definitions and Part 2 – Tax Administration Practices) that reflect New Jersey's laws as enacted through August 1, 2025 and has approved them to be published on the Streamlined Sales Tax Governing Board website beginning August 1, 2025. They (or links to them) will be posted on the Division of Taxation's website at: <http://www.state.nj.us/treasury/taxation>.

If you have any questions regarding New Jersey's compliance with the Streamlined Sales and Use Tax Agreement, please contact Beth Berniker at beth.berniker@treas.nj.gov. As the Deputy Director of the New Jersey Division of Taxation, 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.

Very Truly Yours,

Denise Harding
Deputy Director
New Jersey Division of Taxation

DH/BB