



Robyn A. Crittenden
State Revenue Commissioner

State of Georgia
Department of Revenue
Legal Affairs & Tax Policy
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Frank M. O'Connell
General Counsel

August 18, 2021

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

Re: Georgia's 2021 Statement of Non-Compliance With the SSUTA

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 Georgia, a Streamlined Sales Tax Governing Board member state, and as Commissioner of the Georgia Department of Revenue, I hereby certify to the Streamlined Sales Tax Governing Board that Georgia is in substantial compliance with the terms of the Agreement as of August 1, 2021, with the exception of the following provisions:

- Effective March 5, 2013, sellers are required to exercise good faith when accepting exemption documents from purchasers.
- Effective July 1, 2017 the tax on certain boat repairs is capped at \$35,000.
- Georgia is currently unable to accept a simplified electronic return from sellers not registered under the Agreement.
- Effective April 1, 2018, DeKalb County has a local tax that does not apply to certain food and food ingredients, while the other local taxes in DeKalb County do apply to food and food ingredients.
- Effective July 1, 2018, there is an exemption for fifty percent of the sales price of certain manufactured homes.

No other changes have been made to Georgia's statutes, rules, regulations, or other authorities that would affect the state's compliance with the terms of the Agreement since August 1, 2020. As part of this annual recertification, Georgia updated its Online Certificate of Compliance and Taxability Matrix that reflect Georgia's laws as enacted through August 1, 2021 and has approved them to be published on the Streamlined Sales Tax Governing Board website. Links to them will also be posted on the state's website at: <http://dor.georgia.gov/streamlined-sales-tax>. If you have any

questions regarding Georgia's compliance with the Streamlined Sales and Use Tax Agreement, please contact Amy Oneacre at Amy.Oneacre@dor.ga.gov.

As General Counsel of the Georgia Department of Revenue, 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.

Sincerely,



Frank M. O'Connell
General Counsel

Date: 8/18/21