



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

Re: Iowa's 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 Iowa, a Streamlined Sales Tax Governing Board member state, and as Director of the Iowa Department of Revenue, I hereby certify to the Streamlined Sales Tax Governing Board that Iowa is in substantial compliance with the terms of the Agreement as of August 1, 2021.

No changes have been made to Iowa's statutes, rules, regulations, or other authorities that could affect Iowa's compliance with the terms of the Agreement since August 1, 2020.

As part of this annual recertification, Iowa updated its Online Certificate of Compliance and Taxability Matrix that reflect Iowa's laws as enacted through August 1, 2021 and has approved them to be published on the Streamlined Sales Tax Governing Board website beginning July 30, 2021. Links to them will be posted on the Iowa Department of Revenue's website at [tax.iowa.gov](https://tax.iowa.gov).

If you have any questions regarding Iowa's compliance with the Streamlined Sales and Use Tax Agreement, please contact Tim Reilly at [tim.reilly@iowa.gov](mailto:tim.reilly@iowa.gov) or 515-782-0535.

As the chief executive of the Iowa Department of Revenue, 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.

  
\_\_\_\_\_  
Craig Paulsen, Director

July 30, 2021  
\_\_\_\_\_  
Date