

https://tax.iowa.gov

June 21, 2022

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

Re: Iowa's 2022 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 lowa, 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 July 1, 2022.

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 July 1, 2021.

As part of this annual recertification, lowa updated its Certificate of Compliance and Taxability Matrix that reflect lowa's laws as enacted through July 1, 2022 and has approved them to be published on the Streamlined Sales Tax Governing Board website beginning July 1, 2022. Links to them will be posted on the lowa Department of Revenue's website at tax.iowa.gov.

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

As the chief executive of the Iowa Department of Revenue, I also declare that the Certificate of Compliance and Taxability Matrix are true, correct, and complete to the best of my knowledge and belief.

Signatur

1-51-55

Date