INDIANA DEPARTMENT OF REVENUE

Eric J. Holcomb, Governor Bob Grennes, Commissioner Indiana Government Center 100 N. Senate Ave Indianapolis, IN 46204-2253

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

Re: Indiana's 2024 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 Indiana, a Streamlined Sales Tax Governing Board member state, and as Commissioner of the Indiana Department of Revenue, I hereby certify to the Streamlined Sales Tax Governing Board that Indiana is in substantial compliance with the terms of the Agreement as of July 1, 2024.

No changes have been made to Indiana's statutes, rules, regulations, or other authorities that could affect Indiana's compliance with the terms of the Agreement since August 1, 2023.

As part of this annual recertification, Indiana updated its Online Certificate of Compliance and Taxability Matrix (Part 1 – Library of Definitions and Part 2 – Tax Administration Practices) which reflect Indiana's laws enacted through July 1, 2024, and has approved them to be published on the Streamlined Sales Tax Governing Board website beginning August 1, 2024. They (or links to them) will be posted on the DOR's website at: http://in.gov/dor.

If you have any questions regarding Indiana's compliance with the Streamlined Sales and Use Tax Agreement, please contact Larry Molnar at lmolnar@dor.in.gov, or at (317) 233-0656.

As the chief executive of DOR, 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.

Robert J. Grennes, Jr.

Commissioner, Indiana Department of Revenue

7/26/2024

Date