

Indiana Department of Revenue

Mike Braun, Governor
M. Kevin Gulley, Commissioner

Indiana Government Center
100 N. Senate Ave.
Indianapolis, IN 46204-2253

July 30, 2025

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

Re: Indiana'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 Indiana, a Streamlined Sales Tax Governing Board member state, and as Commissioner of the Indiana Department of Revenue (the "Department"), 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, 2025.

The following changes were made to Indiana's statutes, rules, regulations, or other authorities that could affect Indiana's compliance with the terms of the Agreement:

Indiana Code Chapter 6-2.5-15: Gross Retail and Use Tax Exemption For Data Center Equipment

Effective on January 1, 2026, this Chapter promulgates a number of new definitions and statutory provisions pertaining to transactions related to the proposed development, acquisition, construction, and operation of a facility to be used as part of a quantum computing research, advanced computing, and defense infrastructure network that is connected by quantum safe fiber network equipment and used for quantum research or advanced computing.

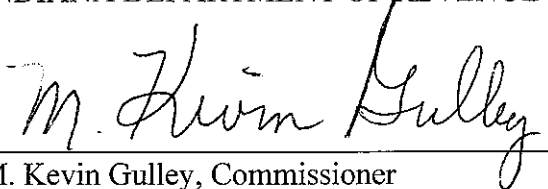
As part of this annual recertification, Indiana updated its Online Certificate of Compliance and Taxability Matrix (Part 1 – Library of Definitions and Part 2 – Tax Administration Practices) which reflect Indiana's laws enacted through July 1, 2025, and has approved them to be published on the Streamlined Sales Tax Governing Board website beginning August 1, 2025. They (or links to them) will be posted on the DOR website at: <https://www.in.gov/dor/>.

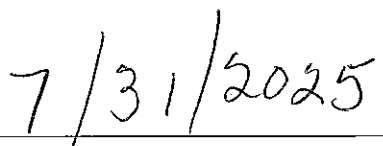
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If you have any questions regarding Indiana's compliance with the Agreement, please contact the Department's Senior Counsel, Larry Molnar at lmolnar@dor.in.gov.

As the chief executive of the Department, 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.

INDIANA DEPARTMENT OF REVENUE


M. Kevin Gulley, Commissioner


Date