



July 24, 2023

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

Re: Minnesota's 2023 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 Minnesota, a Streamlined Sales Tax Governing Board member state, and as Commissioner of the Minnesota Department of Revenue, I hereby certify to the Streamlined Sales Tax Governing Board that Minnesota is in substantial compliance with the terms of the Agreement as of August 1, 2023.

No changes have been made to Minnesota's statutes, rules, regulations, or other authorities that could affect Minnesota's compliance with the terms of the Agreement since August 1, 2022.

As part of this annual recertification, Minnesota updated its Online Certificate of Compliance and Taxability Matrix (Part 1 – Library of Definitions and Part 2 – Tax Administration Practices) which reflect Minnesota's laws enacted through July 1, 2023 and has approved them to be published on the Streamlined Sales Tax Governing Board website beginning August 1, 2023. They (or links to them) will be posted on the Minnesota Department of Revenue's website at:  
<https://www.revenue.state.mn.us/streamlined-sales-and-use-tax>.

If you have any questions regarding Minnesota's compliance with the Streamlined Sales and Use Tax Agreement, please contact Merry Hopkins at [merry.hopkins@state.mn.us](mailto:merry.hopkins@state.mn.us).

As the Commissioner of the Minnesota 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.

Sincerely,

A handwritten signature in blue ink that reads "Paul Marquart".

Paul Marquart  
Commissioner