



STATE OF NORTH DAKOTA  
OFFICE OF STATE TAX COMMISSIONER  
BRIAN KROSHUS, COMMISSIONER

July 18, 2022

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

Re: North Dakota'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 North Dakota, a Streamlined Sales Tax Governing Board member state, and as Tax Commissioner of the North Dakota Office of State Tax Commissioner, I hereby certify to the Streamlined Sales Tax Governing Board that North Dakota is in substantial compliance with the terms of the Agreement as of August 1, 2022.

No changes have been made to North Dakota's statutes, rules, regulations, or other authorities that could affect North Dakota's compliance with the terms of the Agreement since August 1, 2021.

As part of this annual recertification, North Dakota updated its Online Certificate of Compliance and Taxability Matrix (Part 1 – Library of Definitions and Part 2 – Tax Administration Practices) which reflect North Dakota's laws enacted through August 1, 2022, and has approved them to be published on the Streamlined Sales Tax Governing Board website beginning July 19, 2022. Links to the documents are posted on the North Dakota Office of States Tax Commissioner's website at: [www.tax.nd.gov](http://www.tax.nd.gov).

If you have any questions regarding North Dakota's compliance with the Streamlined Sales and Use Tax Agreement, please contact Shannon Fleischer at [sfleischer@nd.gov](mailto:sfleischer@nd.gov) or 701-328-3431.

As the chief executive of the North Dakota Office of State Tax Commissioner, 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.

Dated this 18 day of July 2022.

Brian Kroshus  
North Dakota Tax Commissioner

