



Brian Kroshus, Tax Commissioner

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July 28, 2026

Craig Johnson
Executive Director
Streamlined Sales Tax Governing Board, Inc.
100 Majestic Drive, Suite 300
Westby, WI 54667

Re: North Dakota's 2026 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 July 1, 2026.

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 July 1, 2025.

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 3, 2026, and has approved them to be published on the Streamlined Sales Tax Governing Board website beginning August 3, 2026. They (or links to them) will be posted on the North Dakota Office of State Tax Commissioner's website at: **www.tax.nd.gov**.

If you have any questions regarding North Dakota's compliance with the Streamlined Sales and Use Tax Agreement, please contact me at 701-328-3053.

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.

A handwritten signature in black ink, appearing to read "BKroshus", written over a horizontal line.

Brian Kroshus, Tax Commissioner

7-29-26

Date