



SOUTH DAKOTA DEPARTMENT OF REVENUE

445 East Capitol Avenue • Pierre, SD 57501
(605) 773-3311 • dor.sd.gov

July 20, 2020

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

Re: South Dakota's 2020 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 South Dakota, a Streamlined Sales Tax Governing Board member state, and as Secretary of the South Dakota Department of Revenue, I hereby certify to the Streamlined Sales Tax Governing Board that South Dakota is in substantial compliance with the terms of the Agreement as of August 1, 2020.

No changes have been made to South Dakota's statutes, rules, regulations, or other authorities that could affect South Dakota's compliance with the terms of the Agreement since August 1, 2019.

As part of this annual recertification, South Dakota updated its Online Certificate of Compliance and Taxability Matrix that reflect South Dakota's laws as enacted through July 20, 2020 and has approved them to be published on the Streamlined Sales Tax Governing Board website beginning July 27, 2020. They (or links to them) will be posted on the South Dakota Department of Revenue's website at: <https://dor.sd.gov/businesses/taxes/sales-use-tax/#project>.

If you have any questions regarding South Dakota's compliance with the Streamlined Sales and-Use Tax Agreement, please contact Alison Jares at alison.jares@state.sd.us.

As the chief executive of the South Dakota 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 "Jim Terwilliger".

Jim Terwilliger
Secretary of Revenue

sent via email