



## SOUTH DAKOTA DEPARTMENT OF REVENUE

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

July 25, 2023

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

Re: South Dakota'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 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, 2023.

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

As part of this annual recertification, South Dakota updated its Online Certificate of Compliance and Taxability Matrix (Part 1 – Library of Definitions and Part 2 – Tax Administration Practices) which reflect South Dakota's laws enacted through July 30, 2023, and 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 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](mailto: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, appearing to read 'Michael Houdyshell', is written over a blue horizontal line.

Michael Houdyshell  
Secretary of Revenue

sent via email