



**State of Utah**

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*Lieutenant Governor*

**Utah State Tax Commission**

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*Commission Chair*

MICHAEL J. CRAGUN  
*Commissioner*

REBECCA L. ROCKWELL  
*Commissioner*

SCOTT W. SMITH  
*Executive Director*

July 28, 2021

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

Re: Utah's 2021 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 Utah, a Streamlined Sales Tax Governing Board member state, I hereby certify to the Streamlined Sales Tax Governing Board that Utah is in substantial compliance with the terms of the Agreement as of August 1, 2021.

No changes have been made to Utah's statutes, rules, regulations, or other authorities that affect Utah's compliance with the terms of the Agreement since August 1, 2020.

As part of this annual recertification, Utah updated its Online Certificate of Compliance and Taxability Matrix (Part 1 – Library of Definitions and Part 2 – Tax Administration Practices) which reflect Utah's laws enacted through July 1, 2021 and has approved them to be published on the Streamlined Sales Tax Governing Board website beginning August 1, 2021. They (or links to them) will be posted on the Utah State Tax Commission's website at: [www.tax.utah.gov/sales/sst](http://www.tax.utah.gov/sales/sst).

If you have any questions regarding Utah's compliance with the Streamlined Sales and Use Tax Agreement, please contact Rod Boogaard at [rboogaard@utah.gov](mailto:rboogaard@utah.gov) or 801-297-4610.

As the designee of the chief executive of the Utah State Tax Commission, 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,

Rebecca L Rockwell, Commissioner  
Utah State Tax Commission