State of Utah

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Executive Director

August 26, 2025

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

Re: Utah's 2025 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, 2025.

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, 2024.

As part of this annual recertification, Utah updated its Online Certificate of Compliance and Taxability Matrices (Part 1 – Library of Definitions and Part 2 – Tax Administration Practices) which reflect Utah's laws enacted through July 1, 2025 and has approved them to be published on the Streamlined Sales Tax Governing Board website beginning August 1, 2025. They (or links to them) will be posted on the Utah State Tax Commission's website at: www.tax.utah.gov/sales/sst.

Please note that Utah was made aware of a clerical error in its Library of Definitions, in that we had previously indicated that sales tax applies to a sale of a product transferred electronically to a purchaser that is *not* an end user. However, Utah only imposes sales tax on a sale of a product transferred electronically to a purchaser who *is* an end user (see Utah Code Ann. § 59-12-103(1)(m), which does not specifically impose a tax on a sale to a purchaser that is not an end user). This clerical error has been corrected in the Library of Definitions and Utah remains substantially in compliance with Section 332.D.1 of the Agreement.

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 or 801-297-4610.

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

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If you need an accommodation under the Americans with Disabilities Act, email taxada@utah.gov, or call 801-297-3811 or TDD 801-297-2020. Please allow three working days for a response.