

State of Vermont Department of Taxes

Agency of Administration

133 State Street Montpelier, VT 05633-1401

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

July 15, 2025

Re: Vermont'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 Vermont, a Streamlined Sales Tax Governing Board member state, and as Commissioner of the Vermont Department of Taxes, I hereby certify to the Streamlined Sales Tax Governing Board that Vermont is in substantial compliance with the terms of the Agreement as of July 1, 2025.

No changes have been made to Vermont statutes, rules, regulations, or other authorities that could affect Vermont's compliance with the terms of the Agreement since July 1, 2024.

As part of this annual recertification, Vermont updated its Online Certificate of Compliance and Taxability Matrix (Part 1 – Library of Definitions and Part 2 – Tax Administration Practices) which reflect Vermont's laws enacted through July 31, 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 Vermont Department of Taxes' website at: tax.vermont.gov.

If you have any questions regarding Vermont's compliance with the Streamlined Sales and Use Tax Agreement, please contact John Gortakowski at John.Gortakowski@vermont.gov.

As the chief executive of the Vermont Department of Taxes, 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.

Commissioner

Signature

Title

Date

7/15/25

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