



Dave Hardy
Secretary of Revenue

Matthew Irby
State Tax Commissioner

STATE TAX DEPARTMENT

August 2, 2021

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

Re: West Virginia's 2021 SSUTA Compliance Recertification

Dear Mr. Johnson:

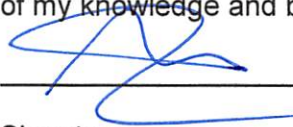
Pursuant to Section 803 of the Streamlined Sales and Use Tax Agreement ("Agreement") and Rule 803.1, on behalf of the state of West Virginia a Streamlined Sales Tax Governing Board member state, and as Commissioner of the West Virginia State Tax Department, I hereby certify to the Streamlined Sales Tax Governing Board that West Virginia is in substantial compliance with the terms of the Agreement as of August 1, 2021.

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

As part of this annual recertification, West Virginia updated its Online Certificate of Compliance and Taxability Matrix (Part 1 – Library of Definitions and Part 2 – Tax Administration Practices) which reflect West Virginia's laws enacted through August 2nd, 2021 and has approved them to be published on the Streamlined Sales Tax Governing Board website beginning August 2nd, 2021. The Certificate of Compliance and the Taxability Matrix (Part 1- Library of Definitions and Part 2- Tax Administration Practices) will be posted on the West Virginia State Tax Department website at: <https://tax/wv/gov>.

If you have any questions regarding West Virginia's compliance with the Streamlined Sales and Use Tax Agreement, please contact Director Dana K. Angell at Dana.K.Angell@wv.gov.

As the chief executive of the West Virginia State Tax Department, 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.



Signature

State Tax Commissioner
Title

8-2-21
Date