



Dave Hardy
Secretary of Revenue

Matthew Irby
State Tax Commissioner

STATE TAX DEPARTMENT

July 28, 2022

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

Re: West Virginia's 2022 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 on behalf of the Commissioner of the West Virginia 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, 2022.

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, 2018.

As part of this annual recertification, West Virginia updated its Online Certificate of Compliance and Taxability Matrix that reflect West Virginia's laws as enacted through July 1, 2022 and has approved them to be published on the Streamlined Sales Tax Governing Board website beginning August 1, 2022.

They (or links to them) will be posted on the West Virginia tax agency's website at: <https://tax.wv.gov/Business/SalesAndUseTax/StreamlinedSalesAndUseTax/Pages/StreamlinedSalesAndUseTax.aspx>.

If you have any questions regarding West Virginia's compliance with the Streamlined Sales and Use Tax Agreement, please contact Stacy L. Acree at Stacy.L.Acree@wv.gov.

On behalf of 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.

Sincerely,

A handwritten signature in blue ink, appearing to read "Erin Winter".

Erin Winter
Deputy Tax Commissioner