



Dave Hardy
Secretary of Revenue

STATE TAX DEPARTMENT

Matthew Irby
Tax Commissioner

August 8, 2023

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

Re: West Virginia's 2023 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 Tax Division, 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 04, 2023.

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, 2022.

As part of this annual recertification, West Virginia updated its Taxability Matrices (Part 1 – Library of Definitions and Part 2 – Tax Administration Practices) and Certificate of Compliance, which reflect West Virginia's laws enacted through July 1, 2023, and has approved them to be published on the Streamlined Sales Tax Governing Board website beginning August 01, 2023, and August 15, 2023, respectively.

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 about 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 Tax Division, 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,


Matthew Irby
State Tax Commissioner