



**Eric Nelson**  
Secretary of Revenue

## WEST VIRGINIA TAX DIVISION

**Matthew Irby**  
Tax Commissioner

August 8, 2025

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

Re: West Virginia'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 West Virginia, a Streamlined Sales Tax Governing Board member state, and as Deputy Tax Commissioner of the West Virginia State 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 8, 2025.

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

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 8, 2025 and has approved them to be published on the Streamlined Sales Tax Governing Board website beginning August 8, 2025. They (or links to them) will be posted on the West Virginia State Tax Division'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 Erin Winter at [erin.l.winter@wv.gov](mailto:erin.l.winter@wv.gov).

As the Deputy Tax Commissioner of the West Virginia State 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.

Signature

*Deputy Tax Commissioner*

Title

*8/8/25*

Date