



**OFFICE OF STATE TAX COMMISSIONER**  
STATE OF NORTH DAKOTA

Cory Fong  
TAX COMMISSIONER

August 6, 2012

Mr. Scott Peterson, Executive Director  
Streamlined Sales Tax Governing Board  
4219 Hillsboro Pike  
Hobbs Building, Ste 234  
Nashville, TN 37215-6627

Re: North Dakota 2012 Recertification of Compliance

Dear Mr. Peterson:

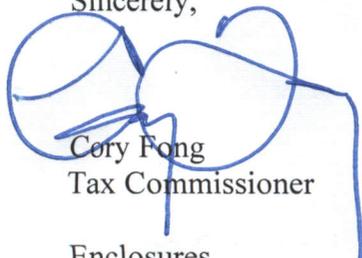
As Tax Commissioner, I certify that North Dakota is in compliance with the Streamlined Sales and Use Tax Agreement as defined in Section 805 of the Agreement.

Enclosed are North Dakota's 2012 Certificate of Compliance and Taxability Matrix, which reflect our laws effective August 1, 2012. The Certificate of Compliance and Taxability Matrix have been updated to reflect the Governing Board's modification to these documents since 2011; otherwise, the documents are identical to the 2011 Certificate of Compliance and Taxability Matrix.

North Dakota does not hold a legislative session on even numbered years, so there have been no sales tax law changes since last year's recertification. In addition, the Tax Commissioner's Office has not made any administrative rule changes since the 2011 recertification process at which time the Governing Board found no issues with North Dakota's compliance with the Streamlined Sales and Use Tax Agreement.

If you have any questions regarding North Dakota's compliance or the attached documents, please contact Myles Vosberg, Director of Tax Administration.

Sincerely,



Cory Fong  
Tax Commissioner

Enclosures