



STATE OF NORTH DAKOTA
OFFICE OF STATE TAX COMMISSIONER
Ryan Rauschenberger, Commissioner

July 28, 2014

Mr. Craig Johnson, Executive Director
Streamlined Sales Tax Governing Board, Inc.
100 Majestic Drive, Suite 400
Westby, WI 54667-2003

Re: North Dakota 2014 Recertification of Compliance

Dear Mr. Johnson:

As Tax Commissioner, I recertify that North Dakota is in compliance with the Streamlined Sales and Use Tax Agreement as of August 1, 2014 as defined in Section 805 of the Agreement.

Enclosed is North Dakota's 2014 Certificate of Compliance. In addition, we have updated our online Taxability Matrix, which is posted to the Streamlined Sales Tax Governing Board website. The Certificate of Compliance will be posted to the Tax Commissioner's website by August 1.

North Dakota has not changed any statutes, administrative rules or other administrative processes that would take North Dakota out of compliance with the Streamlined Sales and Use Tax Agreement.

If you have any questions regarding North Dakota's Certificate of Compliance, Taxability Matrix, or compliance in general, please contact Myles Vosberg, Director of Tax Administration.

Sincerely,

A handwritten signature in cursive script that reads "Ryan Rauschenberger".

Ryan Rauschenberger
Tax Commissioner

Enclosure