



STATE OF ARKANSAS
**Department of Finance
and Administration**

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July 25, 2016

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

Via Email: craig.johnson@sstgb.org

Re: Arkansas 2016 Streamlined Sales and Use Tax Agreement 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 Arkansas, a Streamlined Sales Tax Governing Board member state, and as Director of the Department of Finance and Administration, I hereby certify to the Streamlined Sales Tax Governing Board that as of August 1, 2016, Arkansas remains in substantial compliance with the Agreement.

Since August 1, 2015, no changes have been made to Arkansas statutes, rules, regulations, or other authorities that affect Arkansas's compliance with the terms of the Agreement.

As part of its annual recertification process, Arkansas updated its Online Certificate of Compliance and Taxability Matrix to reflect Arkansas law as enacted through August 1, 2016 and approved those documents for publication on the Streamlined Sales Tax Governing Board's website beginning August 1, 2016. These updated documents will also be available on the DFA website at: <http://www.dfa.arkansas.gov/offices/exciseTax/salesanduse/Documents/compliance2016.pdf>.

As the Director of the Department of Finance and Administration, I declare that the Online Certificate of Compliance and Taxability Matrix are true, correct, and complete to the best of my knowledge and belief.

If you have any questions, please contact Tom Atchley, Excise Tax Administrator of the Arkansas Department of Finance and Administration at (501) 682-7200.

Sincerely,

A handwritten signature in cursive script that reads "Larry W. Walther".

Larry W. Walther
Director