



July 26, 2024

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

Re: Iowa's 2024 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 Iowa, a Streamlined Sales Tax Governing Board member state, and as Director of the Iowa Department of Revenue, I hereby certify to the Streamlined Sales Tax Governing Board that Iowa is in substantial compliance with the terms of the Agreement as of August 1, 2024.

No changes have been made to Iowa's statutes, rules, regulations, or other authorities that could affect Iowa's compliance with the terms of the Agreement since July 1, 2023.

As part of this annual recertification, Iowa updated its Certificate of Compliance and Taxability Matrix that reflect Iowa's laws as enacted through August 1, 2024 and has approved them to be published on the Streamlined Sales Tax Governing Board website beginning August 1, 2024. Links to them will be posted on the Iowa Department of Revenue's website at revenue.iowa.gov.

If you have any questions regarding Iowa's compliance with the Streamlined Sales and Use Tax Agreement, please contact Matt Bishop at matt.bishop@iowa.gov or 515-452-9205.

As the chief executive of the Iowa Department of Revenue, I also declare that the Certificate of Compliance and Taxability Matrix are true, correct, and complete to the best of my knowledge and belief.

Mary Mosiman

Signature

Director

Title

July 26, 2024

Date