

Jim Gibbons Governor THOMAS R. SHEETS Chair, Nevada Tax Commission DINO DICIANNO Executive Director

STATE OF NEVADA DEPARTMENT OF TAXATION

Web Site: http://tax.state.nv.us 1550 College Parkway, Suite 115 Carson City, Nevada 89706-7937 Phone: (775) 684-2000 Fax: (775) 684-2020

LAS VEGAS OFFICE Grant Sawyer Office Building, Suite 1300 555 E. Washington Avenue Las Vegas, Nevada 89101 Phone: (702) 486-2300 Fax: (702) 486-2373 RENO OFFICE 4600 Kietzke Lane Building L, Suite 235 Reno, Nevada 89502 Phone: (775) 688-1295 Fax: (775) 688-1303

HENDERSON OFFICE 2550 Paseo Verde Parkway Suite 180 Henderson, Nevada 89074 Phone:(702) 486-2300 Fax: (702) 486-3377

STREAMLINED SALES AND USE TAX AGREEMENT ANNUAL RECERTIFICATION FOR FULL MEMBERSHIP

July 31, 2009

Scott Peterson Executive Director Streamlined Sales Tax Governing Board 4205 Hillsboro Pike, #305 Nashville, TN 37215-3339

Re: Nevada's 2009 Recertification Letter

Dear Mr. Peterson:

Pursuant to Section 803 of the Streamlined Sales and Use Tax Agreement (Agreement), on behalf of the State of Nevada, a Full Member State, I as Executive Director of the Nevada Department of Taxation, hereby re-certify to the Governing Board compliance with the terms of the Agreement.

Enclosed you will find Nevada's Recertification of Compliance and Taxability Matrix. These documents will be posted on our web site: <u>www.tax.state.nv.us</u> by August 1, 2009.

The following is a summary of the regulatory citations contained in the Certificate of Compliance that are currently in pre-adoption form. These proposed regulations are also available on our web site. The public hearing for permanent adoption for these new and amended regulations is scheduled for September 14, 2009.

- 1. Section 310, 327 and Library of Definitions; Lease or Rental, etc.;
- 2. Section 317, Exemption Certificate Requirements

The Department is currently following the provisions of these proposed regulations. We fully anticipate the adoption of all of these proposed regulations by our Nevada Tax Commission.

If you have any further questions, please do not hesitate to contact me at 775-684-2060.

Sincerely,

Dino DiCianno, Executive Director