



State of Utah

SPENCER J. COX
Governor

DEIDRE M. HENDERSON
Lieutenant Governor

Utah State Tax Commission

JOHN L. VALENTINE
Commission Chair

MICHAEL J. CRAGUN
Commissioner

REBECCA L. ROCKWELL
Commissioner

JENNIFER N. FRESQUES
Commissioner

SCOTT W. SMITH
Executive Director

July 22, 2024

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

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

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

As part of this annual recertification, Utah updated its Online Certificate of Compliance and Taxability Matrix (Part 1 – Library of Definitions and Part 2 – Tax Administration Practices) which reflect Utah's laws enacted through July 1, 2024 and has approved them to be published on the Streamlined Sales Tax Governing Board website beginning August 1, 2024. They (or links to them) will be posted on the Utah State Tax Commission's website at: www.tax.utah.gov/sales/sst.

If you have any questions regarding Utah's compliance with the Streamlined Sales and Use Tax Agreement, please contact Rod Boogaard at rboogaard@utah.gov or 801-297-4610.

As the designee of the chief executive of the Utah State Tax Commission, I also declare that the Online Certificate of Compliance and Online Taxability Matrix are true, correct, and complete to the best of my knowledge and belief.

Sincerely,

Rebecca L Rockwell, Commissioner
Utah State Tax Commission