



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

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July 17, 2017

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

Re: 2017 SSUTA Compliance Recertification for the State of Arkansas

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 Arkansas Department of Finance and Administration, I hereby certify to the Streamlined Sales Tax Governing Board that Arkansas is in substantial compliance with the terms of the Agreement as of August 1, 2017.

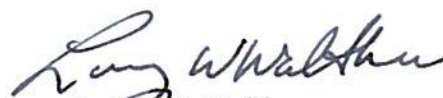
No changes have been made to Arkansas statutes, rules, regulations, or other authorities that could affect the State's compliance with the terms of the Agreement since August 1, 2016.

As part of this annual recertification, Arkansas updated its Online Certificate of Compliance and Taxability Matrix that reflect Arkansas laws as enacted through August 1, 2017 and has approved them to be published on the Streamlined Sales Tax Governing Board website beginning July 17, 2017. Links to those documents will be posted on the Arkansas Department of Finance and Administration website at: <http://www.dfa.arkansas.gov/offices/exciseTax/salesanduse/Pages/StreamlinedSalesTaxProject>.

If you have any questions regarding Arkansas compliance with the Streamlined Sales and Use Tax Agreement, please contact Tom Atchley at tom.atchley@dfa.arkansas.gov.

As the chief executive of the Arkansas Department of Finance and Administration, 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,


Larry W. Walther
Director