



## North Carolina Department of Revenue

Roy Cooper  
Governor

Ronald G. Penny  
Secretary

July 30, 2019

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

Re: North Carolina's 2019 SSUTA Compliance Recertification

Dear Mr. Johnson:

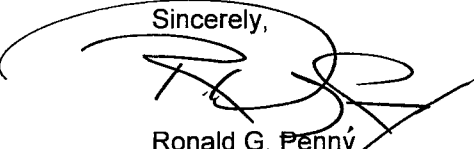
Pursuant to Section 803 of the Streamlined Sales and Use Tax Agreement ("Agreement") and Rule 803.1, on behalf of the State of North Carolina, a Streamlined Sales Tax Governing Board member state, and as Secretary of the Department of Revenue, I hereby certify to the Streamlined Sales Tax Governing Board that North Carolina is in substantial compliance with the terms of the Agreement as of August 1, 2019.

The Department does not believe that any changes have been made since August 1, 2018 that affect North Carolina's compliance with the terms of the Agreement. During the 2018 legislative session, the North Carolina General Assembly made the legislative changes detailed at the following link: <https://www.ncdor.gov/documents/form-e-505-2018-sales-tax-legislative-changes>. The North Carolina General Assembly is currently convened for the 2019 legislative session. Should any legislation enacted between the date of this letter and August 1, 2019 that affects these documents, revised documents will be submitted.

As part of this annual recertification, North Carolina updated its Online Certificate of Compliance and Taxability Matrix that reflect North Carolina's laws as enacted through July 1, 2019 and has approved them to be published on the Streamlined Sales Tax Governing Board website beginning August 1, 2019. Additionally electronic copies of the Taxability Matrix and Certificate of Compliance will be posted to the North Carolina Department of Revenue's website at: [www.ncdor.gov](http://www.ncdor.gov).

If you have any questions regarding North Carolina's compliance with the Streamlined Sales and Use Tax Agreement, please contact Ginny Upchurch, Sales and Use Tax Director. As the chief executive of the North Carolina Department of Revenue, I also declare that the Online Certificate of Compliance and Taxability Matrix are true, correct, and complete to the best of my knowledge and belief.

Sincerely,



Ronald G. Penny  
Secretary of Revenue

cc: Ginny Upchurch, Sales and Use Tax Director  
Anthony Edwards, Assistant Secretary for Tax Administration