



NORTH
CAROLINA
DEPARTMENT
OF REVENUE

Josh Stein
Governor

July 26, 2025

McKinley Wooten, Jr.
Secretary

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

Re: North Carolina's 2025 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 North Carolina Department of Revenue ("Department"), 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, 2024.

The Department does not believe that any changes have been made since August 1, 2024 that affect North Carolina's compliance with the terms of the Agreement. During the 2024 legislative session, the North Carolina General Assembly made the statutory changes detailed at the following link: ncdor.gov/2024-tax-law-changes.

As part of this annual recertification, the Department updated its Online Certificate of Compliance and Taxability Matrix that reflect North Carolina's laws as enacted through July 1, 2025 and has approved them to be published on the Streamlined Sales Tax Governing Board website beginning August 1, 2025. In addition, the Department will post electronic copies of the Taxability Matrix and Certificate of Compliance on its website, ncdor.gov.

If you have any questions regarding North Carolina's compliance with the Streamlined Sales and Use Tax Agreement, please contact Andrew Furuseh, Sales and Use Tax Director. As the chief executive of the Department, 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,

McKinley Wooten, Jr.
Secretary of Revenue

cc: Andrew Furuseh, Sales and Use Tax Director
Anthony Edwards, Assistant Secretary for Tax Administration