

STATE OF ARKANSAS Department of Finance and Administration

July 24, 2008

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

RE: Arkansas Re-Certification Letter

Dear Mr. Peterson:

Pursuant to Section 803 of the Streamlined Sales and Use Tax Agreement ("Agreement"), I hereby re-certify that the State of Arkansas is in compliance with the terms of the Agreement.

The Arkansas General Assembly has not enacted any legislation that would affect Arkansas's compliance with the Agreement since Arkansas was approved as a full member state. The Arkansas Department of Finance and Administration proposed several changes to its administrative rules to incorporate the statutory changes effective January 1, 2008.

The 2008 Certificate of Compliance for the State of Arkansas and Taxability Matrix are enclosed. These documents, as well as Proposed Rule 2008-3 will be available on our website: <u>www.arkansas.gov/dfa</u>. If you have any questions, please contact Tom Atchley, Excise Tax Administrator for the Arkansas Department of Finance and Administration, at (501)682-7200.

Sincerely, Richard A. Weiss, Director

Arkansas Department of Finance and Administration