Ohio | Department of Taxation

Office of the Tax Commissioner
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July 26, 2016

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

Re: Ohio - 2016 Compliance Certification

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 Ohio a Streamlined Sales Tax Governing Board member state, and as Tax Commissioner of the Ohio Department of Taxation, I hereby certify to the Streamlined Sales Tax Governing Board that Ohio is in substantial compliance with the terms of the Agreement as of August 1, 2016.

No changes have been made to Ohio statutes, rules, regulations, or other authorities that could affect Ohio's compliance with the terms of the Agreement since August 1, 2015.

As part of this annual recertification, Ohio updated its Online Certificate of Compliance and Taxability Matrix that reflect Ohio's laws as enacted through August 1, 2016 and has approved them to be published on the Streamlined Sales Tax Governing Board website beginning July 29, 2016. Links to these documents will be posted on the Ohio Department of Taxation's website at: tax.ohio.gov.

As the chief executive of the Ohio Department of Taxation, 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,

Joseph W. Testa
Tax Commissioner