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FROM: Richard Dobson, Executive Director  
Office of Sales and Excise Taxes  
Department of Revenue

DATE: July 31, 2014

RE: Kentucky's Annual Recertification

Please see the enclosed Streamlined Sales Tax Compliance Certification for the Commonwealth of Kentucky. In addition, the Taxability Matrix has been updated online as instructed. We believe these documents confirm that Kentucky remains in substantial compliance with the Streamlined Sales and Use Tax Agreement (SSUTA).

During the 2014 Kentucky General Assembly, there were only a minimal number of changes made to KRS Chapter 139 where the sales and use tax statutes are contained. Furthermore, no sales and use tax legislation impacted any matters within the scope of the SSUTA.

If you should have any questions or require further explanation of the contents of these materials, please do not hesitate to contact me further. Thank you for your consideration of this filing.

