



STATE OF WASHINGTON
DEPARTMENT OF REVENUE
OFFICE OF THE DIRECTOR

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July 26, 2010

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

Dear Mr. ^{Scott} Peterson:

As required by Section 803 of the Streamlined Sales and Use Tax Agreement (SSUTA), I am re-certifying that Washington is in compliance with the SSUTA. I have enclosed our certificate of compliance and taxability matrix with this letter.

Washington's Legislature passed one bill this past year impacting our compliance with the SSUTA:

Engrossed Second Substitute House Bill 1597 (Chapter 106, Laws of 2010) amended RCW 82.32.730 to comport with the amendment to Section 313 of the SSUTA adopted September 30, 2009. This amendment dealt with direct mail sourcing. The amendment to RCW 82.32.730 was effective July 1, 2010.

I notified you last year of another piece of legislation that was enacted in 2009, but did not go into effect until 2010. Senate Bill 6173 (Chapter 563, Laws of 2009). This bill was effective January 1, 2010. It replaced resale certificates in Washington with Department of Revenue-issued reseller permits. Persons making purchases for resale now apply to the Department of Revenue for permits that allow them to purchase items for resale without paying sales tax. The permits have a unique number assigned by the Department of Revenue and expire after a one-, two-, or four-year period.

In lieu of the permit, a buyer may present the SSUTA uniform exemption certificate to a seller. If the buyer is required to be registered with the Department of Revenue, it must include the permit number on the SSUTA uniform exemption certificate.

Thank you.

Cindi L. Holmstrom
Director

Enclosures

