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Governor

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Chair, Nevada Tax Commission

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Executive Director

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**STREAMLINED SALES AND USE TAX AGREEMENT
ANNUAL RECERTIFICATION FOR FULL MEMBERSHIP**

July 31, 2009

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

Re: Nevada's 2009 Recertification Letter

Dear Mr. Peterson:

Pursuant to Section 803 of the Streamlined Sales and Use Tax Agreement (Agreement), on behalf of the State of Nevada, a Full Member State, I as Executive Director of the Nevada Department of Taxation, hereby re-certify to the Governing Board compliance with the terms of the Agreement.

Enclosed you will find Nevada's Recertification of Compliance and Taxability Matrix. These documents will be posted on our web site: www.tax.state.nv.us by August 1, 2009.

The following is a summary of the regulatory citations contained in the Certificate of Compliance that are currently in pre-adoption form. These proposed regulations are also available on our web site. The public hearing for permanent adoption for these new and amended regulations is scheduled for September 14, 2009.

1. Section 310, 327 and Library of Definitions; Lease or Rental, etc.;
2. Section 317, Exemption Certificate Requirements

The Department is currently following the provisions of these proposed regulations. We fully anticipate the adoption of all of these proposed regulations by our Nevada Tax Commission.

If you have any further questions, please do not hesitate to contact me at 775-684-2060.

Sincerely,

Dino DiCianno,
Executive Director