IOWA | Department of Revenue

Kim Reynolds, Governor
Chris Cournoyer, Lt. Governor

Mary Mosiman, Director

July 30, 2026

Craig Johnson
Executive Director
Streamlined Sales Tax Governing Board, Inc.
100 Majestic Drive, Suite 300
Westby, WI 54667

Re: Iowa's 2026 SSUTA Compliance Recertification

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 Iowa, a Streamlined Sales Tax Governing Board member state, and as Director of the Iowa Department of Revenue, I hereby certify to the Streamlined Sales Tax Governing Board that Iowa is in substantial compliance with the terms of the Agreement as of July 1, 2026.

No changes have been made to Iowa's statutes, rules, regulations, or other authorities that could affect Iowa's compliance with the terms of the Agreement since July 1, 2025.

As part of this annual recertification, Iowa updated its Online Certificate of Compliance and Taxability Matrix (Part 1 – Library of Definitions and Part 2 – Tax Administration Practices) which reflect Iowa's laws enacted through August 1, 2026, and has approved them to be published on the Streamlined Sales Tax Governing Board website beginning August 1, 2026. Links to them will be posted on the Iowa Department of Revenue's website at: https://revenue.iowa.gov/taxes/tax-guidance/sales-use-excise-tax/streamlined-sales-tax.

If you have any questions regarding Iowa's compliance with the Streamlined Sales and Use Tax Agreement, please contact Matt Bishop at matt.bishop@iowa.gov or 515-452-9205.

As the chief executive of the Iowa Department of Revenue, I also declare that the Online Certificate of Compliance and Online Taxability Matrix are true, correct, and complete to the best of my knowledge and belief.

Mary Mosiman
Signature

Director
Title

July 30, 2026
Date