



JENNIFER M. GRANHOLM
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

ROBERT J. KLEINE
STATE TREASURER

July 31, 2009

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

Re: Michigan's 2009 Compliance Certification

Dear Mr. Peterson:

On July 1, 2005, Michigan's Petition for Membership in the Streamlined Sales and Use Tax Agreement ("Agreement") was approved. Along with its Petition for Membership, Michigan submitted a Certificate of Compliance. Section 803 of the Agreement requires each member state to annually recertify to the Governing Board, by August 1 of each year after the year of initial entry, its compliance with the Agreement. The annual recertification shall include any changes in the member state's statutes, rules, regulations, or other authorities that could affect its compliance with the Agreement, and shall be signed by the chief executive of the state's tax agency.

This letter is submitted as required by Section 803 of the Agreement, re-certifying that Michigan is in substantial compliance with the terms of the Agreement. As you may recall, compliance issues existed for Michigan in August 2008, as legislation to maintain Michigan's compliance with the Agreement remained pending in our legislature. As indicated in Mr. Dale Vettel's correspondence to you of January 26, 2009, that legislation was enacted into law effective January 9, 2009 as 2008 Public Acts 436, 437, 438 and 439. Subsequently, the Governing Board at its May 2009 meeting found Michigan in compliance with the Agreement. Since the time of Mr. Vettel's correspondence, there have been no additional changes made by the Michigan legislature, and no holdings by Michigan courts, that would affect Michigan's compliance with the Agreement.

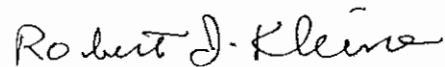
As was the case in January and May of 2009, statutory amendment in response to requirements of Sec. 502(E) has not yet occurred. Additionally, our efforts to enable receipt of the SER have been successfully completed since our last correspondence in May of 2009.

The attached Certificate of Compliance presents a complete and detailed picture of Michigan's compliance. Additionally, a copy of Michigan's current Taxability Matrix is attached.

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A copy of this letter has been posted on Michigan's web site. We will be happy to respond to any questions that member states or representatives of the business community may have. Please direct questions to Streamlined Governing Board delegates Dale Vettel and Michael Eschelbach.

Sincerely,



Robert J. Kleine
State Treasurer

Enclosures

c: Governor Jennifer Granholm
Senator Nancy Cassis, Streamlined Governing Board delegate
Mr. Steve Bieda, Streamlined Governing Board delegate
Mr. Dale Vettel, Streamlined Governing Board delegate
Mr. Michael Eschelbach, Streamlined Governing Board delegate