

**DEPARTMENT OF REVENUE**

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December 31, 2007

Mr. Avin Mark Domnitz, CEO
American Booksellers Association
200 White Plains Road
Tarrytown NY 10591

Dear Mr. Domnitz et al,

I've been asked by the Governor's office to respond to your recent letter of December 15, 2007. I am the Director of the Department of Revenue and my agency administers the sales and use taxes for the State of Wyoming. Your letter addresses an issue of which we are keenly aware. Wyoming is a small rural state and a large volume of retail sales come from outside of our state's boundaries.

As I'm sure you are aware, Wyoming becomes a full-fledged member of the Governing Board of the Streamlined Sales and Use Tax Agreement as of January 1, 2008. We have participated in the national SSTA discussions and are working hard to overcome the issues associated with nexus and our inability to enforce sales tax collections from all vendors. Over the past number of years the Wyoming Legislature has changed numerous statutes and business processes to align ourselves with a number of simplifications required under the agreement. We've also been fairly successful in securing the voluntary licensing of some of the largest national vendors with affiliate nexus in Wyoming. As we discover others you can be sure we will be diligent in seeking their licensure.

Our Governor believes that the answer to this problem is to simplify sales taxation to the point where vendors are not unduly burdened by the collection of the tax. Until that is achieved we will struggle with any solution that falls short of that goal. Please feel free to share with us any suggestions you think might help us in further addressing your Association's concerns.

Sincerely,

A handwritten signature in black ink that reads "Edmund J. Schmidt".

Edmund J. Schmidt, Director
Department of Revenue
(307) 777-7961

CC: Governor Dave Freudenthal