



STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Department of Revenue
DIVISION OF TAXATION
One Capitol Hill
Providence, RI 02908-5800
Phone 401-574-8922
Fax 401-574-8917

September 10, 2010

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

Dear Scott:

The State of Rhode Island is submitting this written response to the Preliminary Report on 2010 Annual Recertification dated August 31, 2010.

The first issue relates to Rhode Island's Taxability Matrix which indicates that international, interstate, and intrastate 900 services are exempt. There is no exemption for 900 service under Rhode Island statute. As a result, the Taxability Matrix has been amended (copy attached) to correct this oversight.

The remaining issues relating to the statutes cited for Sections 304 and 331 have been amended on the Certificate of Compliance (copy attached). The amended cite is RIGL 44-18.1-1; whereby Rhode Island adopts the entire SSUTA as created, and as amended by the member states.

The above documents have been posted to our website as of this date. Please have these amended documents posted to the Streamlined Sales Tax website.

If you have any additional questions, please contact me at (401) 574-8922 or pmcvay@tax.ri.gov.

Very truly yours,

Peter J. McVay
Assistant Tax Administrator