



STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

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September 21, 2011

Mr. Scott Peterson  
Executive Director  
Streamlined Sales Tax Governing Board  
4219 Hillsboro Pike – Suite 234  
Nashville, TN 37215

Dear Scott:

This letter is to address the issues raised in the “Preliminary Report on 2011 Annual Recertification” concerning Rhode Island’s compliance with the Streamlined Sales and Use Tax Agreement.

Responses to the following issues are hereby presented:

1. In Section 314, paragraph D should be marked N/A and the citation deleted. The citation for ancillary services (paragraph F) should be SU 09-129 and the statute deleted.
  - **Corrected Section 314, paragraph D to N/A.**
  - **Citation for paragraph E, corrected to SU 09-129.**
2. In Section 318, paragraphs A and B1 and Section 319, paragraph A1, the following citation should be added: 44-19-10.
  - **Citation added to above noted sections for 44-19-10.**
3. In Section 319, paragraph A2 should be marked N/A as the state does not require more than one remittance.
  - **Corrected Section 319, paragraph A2 to N/A.**
4. In Section 319, paragraph C, the following citation should be added: EFT 09-01
  - **Citation added to Section 319, paragraph C for Regulation EFT 09-01.**
5. In Section 502, the state answered "yes" to all questions but gave no citation. These questions relate to relief from liability.
  - **This was an oversight. Citation added to Section 502 for RIGL 44-18.1-1.**

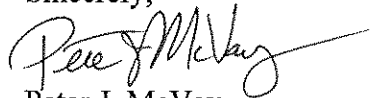
6. In Sections 313 (Direct Mail Sourcing), Section 318 (Uniform Tax Returns), paragraphs D and F, and Section 331 (Relief from Liability for Purchasers), the citation given is the statute that adopts the Streamlined Sales Tax Agreement and gives the tax administrator the authority to promulgate rules and regulations. These sections are in Article III. The statute has not been updated for the provisions noted. The statute reads:

Rhode Island adopts the Streamlined Sales and Use Tax Agreement as created on November 12, 2002 and amended, by the member states of the Streamlined Sales Tax Project. The entire Agreement is adopted by reference with the exception of articles III, IV and VI which are adopted as set out in this chapter. The tax administrator shall promulgate rules and regulations necessary to be in compliance with the provisions of this Agreement.

- **As provided in RIGL 44-18.1-1, Rhode Island has drafted Regulation SST 11-01 which is in the process of being promulgated. A public hearing for this regulation is to be scheduled for early November with an effective date of December 1, 2011. This regulation addresses the issues in the "Preliminary Report on the 2011 Annual Recertification" to update the provisions of Sections 313, 318 (paragraphs D and F), and Section 331 of the SSUTA.**

A revised Certificate of Compliance for Rhode Island including the above changes is attached as well as a copy of the proposed Regulation SST 11-01. If you have questions or need additional information, please contact me directly.

Sincerely,



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