

Rhode Island						
Statement of the issues	SSUTA section and/or rule reference	State authority	State's written comments	BAC/ public comments	Staff comments	CRIC decision
Report Issue 1: Certificate of Compliance changes						
In Section 319, paragraph E1, add Su 87-32.; Section 323. paragraph 1, change the "no" to "Yes", andd 44-18-30(27) and the comment from paragraph D.	SSUTA 319, 323	Reg. SU 87-32, 44-18-30(27)	Section 319 E1: Regulation SU 87-32 added. Section 323, paragraph 1 changed to Yes and added 44-18-30(27) and the following comment: Regulation SU 12-13: Clothing is exempt through 9/30/12. Effective 10/1/12, the portion of the sales price greater than \$250.00 per item is taxable. The exemption for essential clothing applies up to \$250.00 of the sales price per item.			
Report Issue 2: Section 313, advertising and promotional Direct mail sourcing.						
Section 313, paragraph A4, advertising and promotional direct mail sourcing, the regulation references the general sourcing rule for when the purchaser does not provide any information or documents regarding sourcing, but does not specify use of 44-18.1-11(A)(5).	SSUTA 313	Reg. SST 11-01	Regulation SST 11-01 to be amended to include the language of 44-18.1-11(A)(5) (SSUTA Section 310 (A)(5)).			
Report Issue 3: Section 323, new exemption for the first \$250 of price for clothing.						
Effective 10/1/2012, the first \$250 of the sales price for an article of clotheing is exempt from tax. Any amount above that is taxable.	SSUTA 323	44-18-30(27), Reg. SU 12-13	SLAC workgroup has been formed to work on this issue.			