September 17, 2014

Mr. Craig Johnson  
Executive Director  
Streamlined Sales Tax Governing Board  
100 Majestic Drive – Suite 400  
Westby, WI  54667

RE: Preliminary Report - Rhode Island’s 2014 Annual Recertification

Dear Mr. Johnson:

In response to the comments related to Rhode Island’s compliance with the requirements of the Streamlined Sales and Use Tax Agreement included in the initial report, the following responses are hereby provided:

**Report Issue 1:** Section 323 Caps & Thresholds - There has been no change to the statute. The statute provides that upon passage of any federal law which requires remote sellers to collect and remit taxes, the full exemption for clothing will apply once again, and the threshold will expire.

**Report Issue 2:** Section 328, paragraph B and paragraph C.1 of Certificate of Compliance - cites changed as suggested in report and revised Certificate included.

**Report Issue 3:** Prepared Food Reference Number 41040 – Cite corrected as suggested in report and the online taxability matrix has been updated. Form F0020 is included.

If you have any questions or need additional information please let me know.

Sincerely,

Peter J. McVay  
Assistant Tax Administrator  
(401) 574-8922  
Peter.McVay@tax.ri.gov