



**STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS**

**Department of Revenue**  
**Division of Taxation**  
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Providence, RI 02908-5800

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July 8, 2010

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

RE: Rhode Island Recertification - 2010

Dear Mr. Peterson:

Pursuant of Section 803 of the Streamlined Sales and Use Tax Agreement (Agreement), please accept this letter as the required annual recertification that the State of Rhode Island remains in compliance with the Agreement.

Within the past year, the Division of Taxation has promulgated four (4) Sales & Use Tax regulations, copies of which are enclosed:

- SU 09-25 Computers and Related Systems
- SU 09-59 Food & Food Ingredients, Prepared Food/Meals, Candy, Soft Drinks, Dietary Supplements, and Alcoholic Beverages
- SU 09-62 Rental and leases of Tangible Personal Property
- SU 09-129 Telecommunications Service

An issue with Rhode Island's 2009 recertification was the uncertainty of how ancillary services would be sourced. Consequently, Regulation SU 09-129, Rule 7, clarifies Rhode Island's sourcing of ancillary services to the customer's place of primary use. In addition, draft legislation was submitted to the legislature regarding the sourcing of ancillary services. No action was taken on this legislation in the 2010 session, and the Division of Taxation will resubmit the draft legislation in 2011.

The 2010 Certificate of Compliance and Taxability Matrix for Rhode Island are enclosed and will be posted to our website, <http://www.tax.ri.gov/>. Rhode Island has not made any other changes to its regulations, bulletins, or directives that would affect Rhode Island's compliance with the Agreement. Rhode Island's sales and use tax statutes continue to remain in compliance with the Agreement.

Very truly yours,

David M. Sullivan  
Tax Administrator