



STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Department of Revenue  
Division of Taxation  
One Capitol Hill  
Providence, RI 02908-5800

TEL: (401) 574-8922  
FAX: (401) 574-8917  
TDD: (800) 745-5555

July 29, 2011

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

RE: Rhode Island Recertification - 2011

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.

Effective October 1, 2011, legislation passed by the R.I. General Assembly and signed into law by Governor Lincoln Chafee expands Rhode Island's sales tax base to include:

- Non-prescription drugs, also know as over-the-counter drugs;
- Pre-written computer software delivered electronically, or by "load and leave," including applications for smart phones and similar devices;
- Furnishing package tour and scenic and sightseeing transportation services; and
- Marijuana for medical use.

In conjunction with these legislative changes, the Division of Taxation is promulgating the following amended sales and use tax regulations to be effective October 1, 2011:

- *Regulation SU 11-60 Drugs, Medicines, Marijuana for Medical Use, Dietary Supplements and Grooming and Hygiene Products*
- *Regulation SU 11-25 Computers, Software, and related Systems*
- *Regulation SU 11-150 Package Tours and Scenic and Sightseeing Transportation*

The 2011 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.

Sincerely,

David M. Sullivan  
Tax Administrator