



STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Department of Revenue
Division of Taxation
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July 29, 2014

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

RE: Rhode Island Recertification – 2014

Dear Mr. Johnson:

Enclosed you will find Rhode Island's Certificate of Compliance and Taxability Matrix, which reflect Rhode Island laws enacted through this date. The Certificate of Compliance and Taxability Matrix will also be posted on our website <http://www.tax.ri.gov/>. There have been no changes in statute, rules, and regulations since Rhode Island's recertification last year.

In November of 2013, the Streamlined Sales and Use Tax Governing Board found Rhode Island in non-compliance with the Streamlined Sales and Use Tax Agreement as a result of Rhode Island establishing a cap and threshold on clothing which became effective October 1, 2012. Rhode Island General Law 44-18-30(27) provided that sales of clothing up to \$250.00 per item are exempt, and that portion of the sales price greater than \$250.00 per item is taxable. Previous to October 1, 2012, clothing was fully exempt. The law also provides that the cap and threshold on clothing will revert to full exemption, upon passage of the Marketplace Fairness Act or other federal legislation which requires remote sellers to collect and remit taxes. There has been no change to the Rhode Island statute since last year.

If you have any questions, please contact Peter McVay at (401) 574-8922 or via e-mail at Peter.McVay@tax.ri.gov.

Sincerely,

David M. Sullivan
Tax Administrator