



Rhode Island Department of Revenue Division of Taxation

RECERTIFICATION LETTER

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

Re: Rhode Island's 2022 SSUTA Compliance Recertification

Dear Mr. Johnson:

Pursuant to Section 803 of the Streamlined Sales and Use Tax Agreement (“Agreement”) and Rule 803.1, on behalf of the state of Rhode Island, a Streamlined Sales Tax Governing Board member state, and as Tax Administrator of the Rhode Island Division of Taxation, I hereby certify to the Streamlined Sales Tax Governing Board that Rhode Island is in substantial compliance with the terms of the Agreement as of July 29, 2022.

No changes have been made to Rhode Island’s statutes, rules, regulations, or other authorities that could affect Rhode Island’s compliance with the terms of the Agreement since August 1, 2021.

As part of this annual recertification, Rhode Island updated its Online Certificate of Compliance and Taxability Matrix that reflect Rhode Island’s laws as enacted through July 29, 2022 and has approved them to be published on the Streamlined Sales Tax Governing Board website beginning August 1, 2022. They (or links to them) will be posted on the Rhode Island Division of Taxation’s website at: www.tax.ri.gov.

Please note, Rhode Island did enact three changes to its sales and use tax exemptions in its Fiscal Year 2023 Budget. These changes include:

- **CERTAIN FUNERAL ITEMS:** The sales and use tax exemption that includes coffins, caskets, urns, shrouds, and burial garments was expanded to include burial containers, urn liners, urn vaults, grave liners, grave vaults, burial tent setups, and prayer cards.
- **BREAST PUMPS AND BREAST PUMP COLLECTION AND STORAGE SUPPLIES:** There is a new sales and use tax exemption for breast pumps and breast pump collection and storage supplies that exempts from sales and use tax the purchase of these items that are used in connection with a breast pump. Such items include breast shields and breast shield connectors, breast pump tubes and tubing adapters, breast pump valves and membranes, backflow protectors and backflow protector adapters, bottles and bottle caps

specific to the operation of the breast pump, breast milk storage bags, and related items sold as part of a breast pump kit pre-packaged by a breast pump manufacturer.

The exemption does not apply to items for general use and other items enumerated in the new law, including bottles and bottle caps not used in connection with a breast pump; breast pump travel bags and other similar carrying accessories; cleaning supplies, ice packs, labels, and other similar products not sold as part of a pre-packed breast pump kit by a breast pump manufacturer; nursing bras, bra pads, breast shells, and other similar products; and creams, ointments, and other similar products used in connection with breast feeding-related symptoms or specified conditions.¹

- **TRADE-IN VALUE OF MOTORCYCLES:** There is a new sales and use tax exemption for the amount of the trade-in allowance for a new or used motorcycle. This exemption applies to the actual amount allocated for the allowance or the proceeds received from a manufacturer of motorcycles for a repurchase, whether voluntary or not. Motorcycle is defined such that the exemption does not apply to motorcycles used for hire or other types of motor vehicles.

If you have any questions regarding Rhode Island’s compliance with the Streamlined Sales and Use Tax Agreement, please contact Susanna Coburn at Susanna.Coburn@tax.ri.gov or by telephone at (401) 574-8735 or Theriza Iafrate at theriza.iafrate@tax.ri.gov or by telephone at (401) 574-8934.

As the chief executive of the Rhode Island Division of Taxation, I also declare that the Online Certificate of Compliance and Online Taxability Matrix are true, correct, and complete to the best of my knowledge and belief.



Signature

Tax Administrator
Title

July 29, 2022
Date

¹ Please note, while these items are not exempt under this new exemption, the items may qualify under other exemptions pursuant to Rhode Island law.