



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 2025 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 31, 2025.

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, 2024.

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 31, 2025 and has approved them to be published on the Streamlined Sales Tax Governing Board website beginning August 1, 2025. They (or links to them) will be posted on the Rhode Island Division of Taxation’s website at: www.tax.ri.gov.

In Rhode Island’s Fiscal Year 2026 Budget, there is a state sales tax on “parking services,” which is defined as “the act of offering a parking space in or on a parking facility for purposes of occupancy by a patron in exchange for a parking fee for a duration of less than one month.” This change is effective October 1, 2025. While this legislative change does not impact the Taxability Matrix, I wanted to note the change for the SSTGB’s awareness.

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 31, 2025

Date