



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 2026 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 24, 2026.

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, 2025.

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 30, 2026 and has approved them to be published on the Streamlined Sales Tax Governing Board website beginning August 1, 2026. 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 2026 legislative session, the Rhode Island General Assembly passed a bill, House Bill 7242, exempting “farm products used to grow food by urban farmers and small farmers[,]” as defined in the legislation. The bill also extends the existing exemption in R.I. Gen. Laws § 44-18-30(44) for farm structure construction materials to include structures used in connection with urban farming. While these changes are effective July 1, 2027, I wanted to note the changes 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 24, 2026
Date