



Rhode Island Department of Revenue

Division of Taxation

ADV 2017-25
SALES AND USE TAX

ADVISORY FOR TAX PROFESSIONALS
AUGUST 28, 2017

Division posts information for non-collecting retailers, others

New webpage provides one-stop shop for forms, links, and other tools to aid in compliance

PROVIDENCE, R.I. –The Rhode Island Division of Taxation has established a special section of its website to help foster compliance with the recently enacted “Non-Collecting Retailers, Referrers, and Retail Sale Facilitators Act.”

The webpage provides links, forms, legislative language, and other items related to the new law -- all conveniently located in one place.

Under the legislation, which was approved by the General Assembly and signed into law by Governor Gina M. Raimondo on August 3, 2017, you may have certain registration and/or notice and reporting requirements involving Rhode Island sales and use tax.¹

Which requirements apply to you depends upon whether you qualify as a “non-collecting retailer”, a “retail sale facilitator” or a “referrer” -- terms that are defined in the new law. To view the webpage, which includes a copy of the new law, please use the following link: <https://go.usa.gov/xRGwT>. The new webpage is also accessible from the Division of Taxation’s main website: www.tax.ri.gov.

NOTICES FOR NON-COLLECTING RETAILERS, OTHERS

The Division of Taxation recently posted eight Notices to provide information for non-collecting retailers and others. The Notices are available on the Division’s website via the following link: <https://go.usa.gov/xRGwT> and may also be viewed at <http://www.tax.ri.gov/notice/>.

Notice number	Topic
2017-03	Retail sale facilitator notice
2017-04	Referrer notice
2017-05	Non-collecting retailers - website notice
2017-06	Non-collecting retailers - January 31 notice
2017-07	Non-collecting retailers - checkout notice
2017-08	Non-collecting retailers - attestation
2017-09	Non-collecting retailers - general notice
2017-10	Non-collecting retailers - 48-hour notice

For more information, contact the Division of Taxation’s Excise Tax section by phone at (401) 574-8955 or by email at Tax.Excise@tax.ri.gov. The Division of Taxation office is located at One Capitol Hill in Providence, R.I., diagonally across from the Smith Street entrance to the State House, and is open to the public from 8:30 a.m. to 3:30 p.m. business days.

¹ House Bill 5175, Substitute A, as amended.