



Rhode Island Department of Revenue

Division of Taxation

ADV 2022-21
Tax Administration

ADVISORY FOR TAXPAYERS AND TAX PROFESSIONALS
September 8, 2022

New sales tax exemptions starting in October

One of the main tenets of the Rhode Island Division of Taxation's mission is to "assist taxpayers by helping them understand and meet their tax responsibilities." To ensure taxpayers and tax professionals understand the impacts of recent law changes, the Division is issuing a series of communications, such as this one, intended to be plain-language summaries for reference and use by taxpayers to aid voluntary compliance.

PROVIDENCE, R.I. – The 2022 Legislative Session has provided a number of changes to Rhode Island tax laws. The passage of the Fiscal Year 2023 Budget has expanded Rhode Island's sales tax exemptions. This means that beginning October 1, 2022, the following items will be exempt from Rhode Island Sales and Use tax:

- Certain funeral items
 - The existing Sales and Use tax exemption that includes coffins, caskets, urns, shrouds, and burial garments has been expanded to include burial containers, urn liners, urn vaults, grave liners, grave vaults, burial tent setups, and prayer cards.
- Breast pumps, breast pump collection and storage supplies
 - The exemption from Sales and Use tax applies to the purchase of certain items that are used in connection with a breast pump and breast pump collection and storage. This means that items like breast shields, breast pump tubes, valves, and membranes, breast pump adapters and connectors, bottles and bottle caps for breast pumps, breast milk storage bags, and related items sold as part of a breast pump kit pre-packaged by a breast pump manufacturer will be exempt from sales tax.
 - The exemption does not apply to items for general use like bottles and bottle caps not used in connection with a breast pump.
 - Some related items that remain subject to sales tax include: breast pump carrying accessories, cleaning supplies, and other similar products not sold as part of a pre-packaged breast pump kit by a breast pump manufacturer, as well as nursing bras,¹ bra pads, breast shells, and other similar products.
- Trade-in value of motorcycles
 - The amount of the trade-in allowance for a new or used motorcycle will be exempt from Sales and Use tax. This does not apply to motorcycles used for hire or other types of motor vehicles.

For any questions regarding sales and use taxes, contact the Division's Excise Tax Section by email at: Tax.Excise@tax.ri.gov, or by phone on business days from 8:30am – 3:30pm at: 401-574-8955, or visit the Division's website 24/7 at: <https://tax.ri.gov/tax-sections/sales-excise-taxes>.

¹ While this specific exemption does not apply to nursing bras, a clothing exemption may apply.

The Rhode Island Division of Taxation, part of the Rhode Island Department of Revenue, is open to the public from 8:30 a.m. to 3:30 p.m. business days. For more information, contact the Division of Taxation at (401) 574-8829 or see <https://tax.ri.gov/about-us/contact-us>.