

NOTICE

Expanded Exemption for Electricity, Gas, and Heating Fuels

The 2015 session of the Rhode Island General Assembly amended Rhode Island General Laws Section 44-18-30 (20) and (21) to read as follows:

There are exempted from the taxes imposed by this chapter the following gross receipts:

(20) Heating fuels. From the sale and from the storage, use, or other consumption in this state of every type of heating fuel.

(21) Electricity and gas. From the sale and from the storage, use, or other consumption in this state of every type of electricity and gas.

Effective July 1, 2015 all sales of heating fuels, electricity, and gas, will be exempt from sales and use tax.

If you have any questions regarding this notice, please contact Theriza Iafrate in the Excise Tax section by e-mail at theriza.iafrate@tax.ri.gov or by telephone at (401) 574-8934.

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David Sullivan
Tax Administrator