



## STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Department of Revenue  
DIVISION OF TAXATION  
One Capitol Hill  
Providence, RI 02908-5800

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### IMPORTANT NOTICE

#### ***TO: OWNERS & OPERATORS OF PET CARE SERVICES***

Effective October 1, 2012, Rhode Island's 7 percent (7%) sales and use tax shall extend to pet care services (except veterinary medical services and testing laboratories services).

The following shows the name of the service that shall be subject to the tax, along with its corresponding code from the [North American Industry Classification System \(NAICS\)](#) of 2007:

- Pet care services (812910), except veterinary medical services and testing laboratories services.

For the period commencing October 1, 2012, sales and use tax at the rate as provided in Rhode Island General Laws (RIGL) §§ 44-18-18 and 44-18-20 shall be imposed on receipts from the sale of pet care services (except veterinary medical services and testing laboratories services) provided in Rhode Island.

In addition, any person or entity engaged in providing such services shall be considered a retailer (as defined under RIGL § 44-18-15) and, as such, shall be required to register with the Rhode Island Division of Taxation, obtain a sales tax permit, and collect and remit tax -- with the following steps:

- File a [Business Application and Registration form](#) with the Tax Division;
- Pay the annual \$10 sales tax permit fee; and
- File sales and use tax returns with the Tax Division [monthly](#) (or [quarterly](#), if applicable).

The extension of the sales and use tax as described in this notice is the result of legislation approved by the General Assembly and signed into law by Governor Lincoln D. Chafee in June 2012. The Tax Division has issued proposed regulations to implement the provisions of the new law. The regulations are available on the Tax Division's website: <http://www.tax.ri.gov/regulations/Proposed/>

For questions regarding this notice, please contact the Tax Division's Excise Tax section at (401) 574-8955 from 8:30 a.m. to 4 p.m. business days.

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