



STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
DEPARTMENT OF REVENUE
DIVISION OF TAXATION
EXCISE TAX SECTION
One Capitol Hill
Providence, RI 02908-5800

NOTICE

TO: ALL RHODE ISLAND MOTOR VEHICLE DEALERS -----“UPDATE”

Effective as of the date of this notice, Rhode Island dealers must continue to add and collect Sales Tax on the sale of a motor vehicle to a non-resident that is from one of the following states:

<u>STATE</u>	<u>RATE</u>	<u>TRADE-IN ALLOWED</u>
ARIZONA*	5.6%	YES
CALIFORNIA	7%	NO
FLORIDA	6%	YES
HAWAII	4%	YES
INDIANA*	7%	YES
MASSACHUSETTS*	6.25%	YES
MICHIGAN	6%	NO

{* SALES TAX RATE UPDATE}

The tax rate indicated next to each state is the Rhode Island Sales Tax rate to be charged on the sale to the non-resident (of RI) claiming residency in that particular state. All sales tax collections are to be reported on your Rhode Island Sales Tax Report (green form #T-204 [M.V.]).

August 1, 2009