

## State of Rhode Island and Providence Plantations

Rhode Island Department of Revenue  
Division of Taxation

### Public Notice of Proposed Rule-Making

Pursuant to the provisions of Rhode Island General Law §42-35-3(a)(1) and in accordance with the Administrative Procedures Act (Chapter 42-35 of the General Laws), the Division of Taxation hereby gives notice of its intent to repeal regulation SU 87-21, "Collection of Tax by Retailers."

The purpose of this rule making process is to repeal regulation SU 87-21 "Collection of Tax by Retailers," which was promulgated May 1, 1987. The repeal shall be effective December 1, 2011. The content of the repealed regulation has been combined with regulation SU 11-20, which shall take effect December 1, 2011.

The proposed rule to be adopted and a concise summary of non-technical requirements are available for public inspection at [www.tax.ri.gov](http://www.tax.ri.gov), in person at the Rhode Island Division of Taxation, or can be requested by e-mail at [mcanole@tax.ri.gov](mailto:mcanole@tax.ri.gov) or by calling Michael F. Canole at (401) 574-8729.

In the development of the proposed regulation, consideration was given to: (1) alternative approaches; (2) overlap or duplication with other statutory and regulatory provisions; and (3) significant economic impact on small business. No alternative approach, duplication, or overlap, or significant economic impact on small business was identified based upon available information.

All interested parties are invited to submit written or oral comments concerning the proposed regulations by Friday, November 4, 2011, to Michael Canole, Rhode Island Division of Taxation, One Capitol Hill, Providence, RI – telephone number (401) 574-8729 or via e-mail: [mcanole@tax.ri.gov](mailto:mcanole@tax.ri.gov). A public hearing to consider the proposed regulation will be held on Friday, November 4, 2011, at 10:30 a.m., at the Rhode Island Division of Taxation, One Capitol Hill, Providence, RI, at which time and place all persons interested therein will be heard. The room is accessible to the disabled and interpreter services for the hearing impaired will be provided if requested 48 hours prior to the hearing. Requests for this service can be made in writing to Michael Canole at Rhode Island Division of Taxation, One Capitol Hill, Providence, RI 02908 or by calling (401) 574-8729.

**Rhode Island Department of Revenue**

**Division of Taxation**

**Concise Summary of ALL Non-technical requirements pursuant to RIGL Section 42-35-3(a)(1) regarding Collection of Tax by Retailers – Repealed.**

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# ~~State of Rhode Island - Division of Taxation~~

## ~~Sales and Use Tax~~

### ~~Regulation SU 87-21~~

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### ~~Collection of Tax by Retailers~~

~~Retailers (which term includes operators of hotels, motels, boarding houses and tourist camps) maintaining a place of business in this state and making sales of taxable tangible personal property or making rentals of rooms, must register with the Tax Administrator and, at the time of making the sales, or making rental charges for rooms, collect the tax from the purchaser or person renting the room and give a receipt therefor.~~

~~R. GARY CLARK  
TAX ADMINISTRATOR~~

~~DATE: May 1, 1987~~