



Rhode Island Department of Revenue

Division of Taxation

ADV 2022-05
Tax Administration

ADVISORY FOR TAXPAYERS AND TAX PROFESSIONALS
January 18, 2022

Reminder: Sales tax permit fees

For periods after 7/1/22 no fee for sales permit applications or renewals

PROVIDENCE, R.I. – The Division of Taxation reminds taxpayers that legislation approved in the 2021 session made changes eliminating the fees to apply for or renew a sales permit.

The submission of an application to make sales at retail is still required but the fee for periods after July 1, 2022 is not. The fee is still required for new permit applications for periods prior to July 1, 2022.

Under Rhode Island General Laws every person or entity making sales at retail in Rhode Island (or conducting certain other types of business) must file an application for a permit with the Division of Taxation for each place of business,¹ and every sales permit holder who seeks to continue making sales at retail in Rhode Island (or conducting certain other types of business) must renew those permits with the Division of Taxation annually.²

The application requirements have not changed. The changes relate only to fees. For new applications for periods that begin on or after July 1, 2022, and those renewals due by February 1, 2022 or later (covering periods after July 1, 2022), the \$10 application and renewal fees have been eliminated.³

The Division also reminds taxpayers that the requirement to file an annual reconciliation, on or before January 31 of each year, remains in effect.

Contact Information

For questions about sales/use tax or related subjects, contact the Rhode Island Division of Taxation's Excise & Estate Tax Section by telephone at [401.574.8955](tel:401.574.8955), by email: Tax.Excise@tax.ri.gov, or by mail: Rhode Island Division of Taxation, One Capitol Hill, Providence, RI 02908.

¹ Rhode Island General Laws § 44-19-1(a)(1)

² Rhode Island General Laws § 44-19-1(a)(2)

³ Please note, if you send the Division a check for your permit when no fee is due, the Division will return your payment.

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>.