



# Rhode Island Department of Revenue Division of Taxation

ADV 2026-10  
Tax Administration

ADVISORY FOR TAXPAYERS AND TAX PROFESSIONALS  
March 23, 2026

## **Kratom tax effective April 1, 2026**

*Kratom distributors and retailers to be licensed by RI Department of Health*

PROVIDENCE, R.I. – The Rhode Island Division of Taxation today reminds taxpayers and tax professionals of the upcoming effective date of the new tax on kratom and kratom products.

### **What is kratom?**

Kratom is defined by law as “any part of the leaf of the plant *Mitragyna speciosa*” and kratom products are any product containing a part or extract of this plant, including “products composed of kratom and other ingredients.”

### **What is the tax on kratom and when does it go into effect?**

The ability to sell kratom and the tax imposed on all kratom and kratom products in the state will go into effect on April 1, 2026. The tax rate will be 15% of the **wholesale cost. The tax will be paid by kratom distributors, which will be licensed by the Rhode Island Department of Health. The Rhode Island Department of Health will also oversee the licensing of kratom retailers.**

### **Are there restrictions on the sale of kratom?**

Statute mandates that all kratom and kratom products sold at wholesale in Rhode Island must be sold by a Rhode Island licensed distributor, manufacturer, or importer, and products sold at retail must be sold by a Rhode Island licensed retailer. Licensed kratom retailers must purchase kratom from a Rhode Island licensed kratom distributor. Any kratom or kratom products sold, or for sale, by an unlicensed distributor, manufacturer, importer, or unlicensed retailer, are prohibited.

Like all entities making sales at retail, kratom retailers must also possess a valid permit to make sales at retail, which is issued by the Division of Taxation. Similarly, the tax on kratom is imposed in addition to any other applicable taxes, including but not limited to, the 7% state sales tax, which is collected and remitted by the retailer.

### **How would a distributor file and pay the Kratom Tax?**

Kratom Tax returns will be filed and paid by distributors online through the [Rhode Island Tax Portal](#).

For questions about the Kratom Tax, contact the Rhode Island Division of Taxation’s Excise Tax Section by email at [Tax.Excise@tax.ri.gov](mailto:Tax.Excise@tax.ri.gov), or by phone at (401) 574-8955 between 8:30 a.m. and 3:30 p.m. on business days.

### **For questions regarding licensing, reach out to the Department of Health**

For licensing inquiries, please reach out directly to the Rhode Island Department of Health (RIDOH) by email at [DOH.foodprotectionFMC@health.ri.gov](mailto:DOH.foodprotectionFMC@health.ri.gov) or by telephone at (401) 222-2749. An online application for kratom licensing will be available on the RIDOH website, <https://health.ri.gov/>, on April 1st.

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*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>.*