



Rhode Island Department of Revenue

Division of Taxation

ADV 2017-24
TAX ADMINISTRATION

ADVISORY FOR TAX PROFESSIONALS
AUGUST 4, 2017

Division posts Notices on cigarette tax, non-collecting retailers

Notices advise stakeholders about certain tax provisions in budget bill enacted yesterday

PROVIDENCE, R.I. – The Rhode Island Division of Taxation today posted 10 Notices to let stakeholders know about certain tax provisions that were contained in the fiscal year 2018 budget bill, which was enacted yesterday.¹

CIGARETTE TAX

The Division posted one Notice for cigarette dealers, another for cigarette distributors, regarding the cigarette tax increase, which takes effect at 12:01 a.m. on August 16, 2017, and the associated floor stock tax and its payment and return due date.² These notices are at: <http://www.tax.ri.gov/notice/>.

NON-COLLECTING RETAILERS

The Division of Taxation posted eight Notices today to provide stakeholders with more information about certain registration and/or notice and reporting requirements involving Rhode Island sales and use tax. Which of the requirements apply to a given entity depends upon whether the entity is a “non-collecting retailer,” a “retail sale facilitator,” or a “referrer” (the terms are defined in the new law). The provisions take effect on August 17, 2017. The notices are at: <http://www.tax.ri.gov/notice/>.

LISTING OF NOTICES

The following table shows each of the Notices posted today. For more information, call the Division of Taxation’s Excise Tax section at (401) 574-8955 from 8:30 a.m. to 3:30 p.m. business days.

Notice number	Topic
2017-03	Retail sale facilitator notice
2017-04	Referrer notice
2017-05	Non-collecting retailers - website notice
2017-06	Non-collecting retailers - January 31 notice
2017-07	Non-collecting retailers - checkout notice
2017-08	Non-collecting retailers - attestation
2017-09	Non-collecting retailers - general notice
2017-10	Non-collecting retailers - 48-hour notice
2017-11	Cigarette dealers
2017-12	Cigarette distributors

¹ The Rhode Island General Assembly on August 3, 2017, completed its approval of House Bill 5175, Substitute A, as amended. The bill was then signed into law by Rhode Island Governor Gina M. Raimondo.

² The effective date of the cigarette tax increase is shown in the legislation’s text as August 1, 2017. However, that date was prior to the legislation’s actual enactment. In response to questions and concerns raised by stakeholders, the Tax Administrator has set August 16, 2017, as the effective date of the cigarette tax increase; August 16, 2017, at 12:01 a.m. as the inventory measuring point associated with the floor tax; and August 30, 2017, as the date floor tax returns and payments are due.