

Rhode Island Department of Revenue Division of Taxation

ADV 2019-24 SALES AND USE TAX ADVISORY FOR TAX PROFESSIONALS SEPTEMBER 20, 2019

Urns are exempt from sales and use tax starting October 1

Exemption applies to urns sold by funeral director as part of business of funeral directing

PROVIDENCE, R.I. – The Rhode Island Division of Taxation reminds tax professionals, taxpayers, tax software providers, businesses, and others that urns will be exempt from Rhode Island sales and use tax starting October 1, 2019.

The new law exempts – from Rhode Island's 7% sales and use tax – the sale, storage, use, or other consumption in Rhode Island of urns that are ordinarily sold by a funeral director as part of the business of funeral directing.

The exemption already applies to the sale, storage, use, or other consumption in Rhode Island of coffins and caskets, as well as shrouds and other burial garments that are ordinarily sold by a funeral director as part of the business of funeral directing.

More information

To learn more about Rhode Island tax provisions that take effect October 1, 2019, see the Rhode Island Division of Taxation's "Summary of Legislative Changes" publication. To view, click here.

The extension of the exemption to include urns was part of legislation that was approved by the Rhode Island General Assembly and signed into law by Rhode Island Governor Gina M. Raimondo on July 5, 2019.¹

For more information

For more information, call the Division's Excise & Estate Tax unit at (401) 574-8955 (the line is typically staffed from 8:30 a.m. to 3:30 p.m. Eastern Time business days), or email: Tax.Excise@tax.ri.gov.

The Rhode Island Division of Taxation office is at One Capitol Hill in Providence, R.I., diagonally across from the Smith Street entrance of the State House, and is open to the public 8:30 a.m. to 3:30 p.m. business days. To learn more, see the agency's website: www.tax.ri.gov.

¹ Rhode Island Public Law 2019, chapter 88, article 5, section 9.