Reminder about sales tax exemption certificates
Organizations may need to renew theirs in order to stay current

PROVIDENCE, R.I. – The Rhode Island Division of Taxation today issued the following reminder for charitable, educational, and religious organizations:

If you hold a Rhode Island sales and use tax exemption certificate, and that certificate was issued on or before July 1, 2017, it will automatically expire on June 30, 2021. To keep current, renew your exemption certificate by July 1, 2021.

For more information, including the form to use to renew your exemption certificate, please use the following link: [http://www.tax.ri.gov/exemptOrg/](http://www.tax.ri.gov/exemptOrg/).

**Background and explanation**

Under Rhode Island law, a qualified exempt organization may apply to the Division of Taxation for a sales tax exemption certificate.

The exemption certificate enables the organization to make purchases at retail without paying sales tax -- as long as the exemption certificate is presented prior to the sale and the sale is a qualified purchase for the organization.

Under the old law, certificates of exemption from the Rhode Island sales and use tax did not expire.

However, legislation enacted in the 2017 session of the Rhode Island General Assembly made two key changes when it comes to certificates of exemption.¹

- As of July 1, 2017, sales tax exemption certificates are valid for four years from the date of issuance.
- Sales tax exemption certificates issued on or before July 1, 2017, expire on June 30, 2021.

All charitable, educational, and religious organizations that hold Rhode Island sales and use tax exemption certificates should check their certificates to determine when they will expire. Organizations that hold certificates issued on or before July 1, 2017, should renew them prior to July 1, 2021. A certificate of exemption must be renewed prior to the expiration date of the certificate.


Mail your completed form, along with a $25.00 check or money order made payable to the Rhode Island Division of Taxation, to:

RI Division of Taxation
Audit & Investigation Section
One Capitol Hill
Providence, RI 02908

If you have any questions, or if any information on your original application has changed, contact the Division’s Audit & Investigation Section at (401) 574-8962 -- the line is typically staffed from 8:30 a.m. to 3:30 p.m. business days -- or email: Tax.Audit@tax.ri.gov.

For background information, forms, and other details involving sales tax exemption certificates, see the Division’s new webpage: [http://www.tax.ri.gov/exemptOrg/](http://www.tax.ri.gov/exemptOrg/) (screenshot below)