



Rhode Island Department of Revenue

Division of Taxation

NOTICE:

To ALL RETAIL SALE FACILITATORS

Please be advised that there is a new Rhode Island law¹ that may affect you. Below is a concise summary showing what you need to know about it:

1.) Under the law, you are considered a retail sale facilitator if you:

- Use in-state software to make sales at retail; or
- Do both of the following:
 - Contract or agree with a retailer to list and/or advertise in Rhode Island taxable goods/services; and
 - Directly or indirectly collect payments from in-state customers and transmit payments to a retailer.

Please note: Review your contracts and agreements to determine your relationship with your vendors and customers.

2.) You must comply with the requirements of #3 below if in the preceding calendar year you had:

- \$100,000 in gross revenue from the sale of taxable goods/services delivered in Rhode Island; or
- 200 or more transactions of taxable goods/services delivered in Rhode Island.

3.) If you do either of the activities in #1 above that qualifies you as a retail sale facilitator, here is what the law requires you to do beginning January 15, 2018:

- Annually provide a list of names/addresses of retailers for whom you collected Rhode Island sales tax; and
- Annually provide a list of names/addresses of retailers for whom you did not collect Rhode Island sales tax but who still used your services.

Please note that this concise summary is not a substitute for the law itself. Refer to the law for specific details on any of its provisions.

You may contact the Rhode Island Division of Taxation with any questions or concerns at (401) 574-8955 or tax.excise@tax.ri.gov. Visit our website at www.tax.ri.gov for more information.

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¹ Rhode Island House Bill 5175, Substitute A as amended, Article 8, to be codified at Rhode Island General Laws § 44-18.2-1 *et seq.*