CONCISE EXPLANATORY STATEMENT

In accordance with the Administrative Procedures Act, R.I. Gen. Laws § 42-35-2.6, following is a concise explanatory statement:

AGENCY: Department of Revenue

DIVISION: Division of Taxation

RULE IDENTIFIER: ERLID: 4322

RULE TITLE: Sales and Use Tax – Resale Certificates

REASON FOR RULEMAKING: Repeal.

ANY FINDING REQUIRED BY LAW AS A PREREQUISITE TO THE EFFECTIVENESS OF THE RULE: Repeal.

CHANGE TO TEXT OF THE RULE: Repeal.

REGULATORY ANALYSIS: Repeal