State of Rhode Island - Division of Taxation

Sales and Use Tax

Regulation SU 00-135

Organized Nonprofit Golden Age and Senior Citizens Clubs

Any club or organization seeking exemption as an organized nonprofit golden age or senior eitizens club for men and women in accordance with section 44-18-30(5) must be exclusively comprised of membership of persons age 62 years or older and/or persons under 62 years of age who are disabled and who reside in subsidized housing.

CROSS REFERENCE: Regulation SU 96-48 Exempt Agencies, Organizations and Institutions --Sales To

R. GARY CLARK

TAX ADMINISTRATOR

EFFECTIVE: January 1, 2000

THIS REGULATION AMENDS AND SUPERCEDES REGULATION SU 91-135

PROMULGATED JANUARY 1, 1992.

280-RICR-XXX-XX-189 TITLE 280 - DEPARTMENT OF REVENUE CHAPTER XXX - OLD REGULATIONS WHICH WERE NOT ASSIGNED CHAPTER-SUBCHAP-PART SUBCHAPTER XX - OLD REGULATIONS WHICH WERE NOT ASSIGNED CHAPTER-SUBCHAP-PART PART 189 - ORGANIZED NONPROFIT GOLDEN AGE AND SENIOR CITIZENS

CLUBS

Type of Filing: Repeal

Agency Signature

Agency Head Signature

Agency Signing Date

Department of State

Regulation Effective Date

Department of State Initials

Department of State Date