

~~STATE OF RHODE ISLAND — DIVISION OF TAXATION
SALES AND USE TAX~~

~~REGULATION SU 02-03~~

~~NURSING, CONVALESCENT AND HOMES FOR THE ELDERLY~~

~~The tax does not apply to charges made by homes for aged and convalescents licensed by the State of Rhode Island, including nursing homes, assisted living facilities, rest homes and sanatoriums, which have in constant attendance at least one registered or practical nurse, for meals, rooms and other services~~

~~which are comparable to services rendered by hospitals such as the~~

~~furnishing of nursing care, supervision, custodial care, administering of special treatments or medications as prescribed by physicians and the supplying of special diets, etc.~~

~~R. GARY CLARK~~

~~TAX ADMINISTRATOR~~

~~EFFECTIVE: FEBRUARY 1, 2002~~

~~This regulation amends and supercedes SU 87-3 promulgated May 1, 1987.~~

280-RICR-XXX-XX-209

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 209 - NURSING, CONVALESCENT AND HOMES FOR THE ELDERLY

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