

# ~~State of Rhode Island -- Division of Taxation~~

## ~~Sales and Use Tax~~

### ~~Regulation SU 87-118~~

#### ~~Volunteer Fire Companies~~

~~Inasmuch as incorporated volunteer fire companies are regarded as operating in a governmental capacity in the town in which they are located, the tax does not apply to sales made to such volunteer fire companies provided they have obtained a certificate of exemption from this office and furnish the vendor with their exemption number.~~

~~CROSS REFERENCE -- Exempt Organizations~~

~~R. GARY CLARK~~

~~TAX ADMINISTRATOR~~

~~DATE: May 1, 1987~~

280-RICR-XXX-XX-230

**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 230 - VOLUNTEER FIRE COMPANIES**

Type of Filing: Repeal

**Agency Signature**

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Agency Head Signature

Agency Signing Date

**Department of State**

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Regulation Effective Date

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Department of State Initials

Department of State Date