

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

## ~~Sales and Use Tax~~

### ~~Regulation SU 87-55~~

#### ~~Employees and Representatives of Exempt Organizations, or Federal, State or Local Governments – Sales and Rentals to~~

~~Whenever exemption from tax on purchases, rental charges or room rental charges is claimed by any employee, representative or other official of the United States Government, or of the State of Rhode Island or of any of its cities, towns or other political subdivisions, or of any exempt organization, such exemption will apply only if payment is made directly by such agency or organization:~~

~~In case the official pays the bill (even though the bill be made out to the governmental agency or exempt organization by whom the official or employee is employed or which the official or employee represents) the tax applies. In such case, it is immaterial that such official is reimbursed or that the economic burden of the tax is passed on to the governmental agency or exempt organization:~~

~~THE RETAILER MUST MAINTAIN RECORDS TO SUPPORT AND IDENTIFY ALL SUCH EXEMPT SALES OR RENTALS:~~

~~Cross Reference: SU 87-97 Room Rentals – By Hotels, Rooming Houses, Tourist Camps~~

~~R. GARY CLARK~~

~~TAX ADMINISTRATOR~~

~~DATE: May 1, 1987~~

280-RICR-XXX-XX-264

**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 264 - EMPLOYEES AND REPRESENTATIVES OF EXEMPT ORGANIZATIONS, OR FEDERAL, STATE OR LOCAL GOVERNMENTS – SALES AND RENTALS TO

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