

~~State of Rhode Island - Division of Taxation  
Sales and Use Tax~~

~~Regulation SU-87-11~~

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~~Boarding of Animals~~

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~~Charges for the boarding of animals at kennels and the boarding of animals at veterinary hospitals for medical care are not subject to the Rhode Island sales and use tax inasmuch as the tax on rentals applies only to rentals derived from the business of furnishing living quarters for human use.~~

~~However, tax applies to supplies, including food, purchased by a veterinary or kennel operator in the operation of the business.~~

~~R. GARY CLARK TAX ADMINISTRATOR~~

~~DATE: May 1, 1987~~