

**State of Rhode Island – Division of Taxation  
Cigarette Tax**

**Regulation CIG 89-10**

-

**Tax Exempt Cigarette Sales**

-

Cigarettes sold to the following instrumentalities of the United States are not required to be stamped:

1. Post Exchanges, Ships' Service Stores and Commissaries of the U.S. Army, Navy, Marine Corps and Coast Guard;
2. Officers, noncommissioned and warrant officers' clubs;
3. Bristol Soldiers' Home;
4. The American Red Cross;
5. Canteens of the United States Veterans Administration

Untaxed sales by licensed distributors shall be made only to the above organizations and not to individual military or civilian personnel.

**R. GARY CLARK TAX ADMINISTRATOR**

DATE FILED: December 6, 1989

EFFECTIVE DATE: December 31, 1989