

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

~~Sales and Use Tax~~

~~Regulation SU 88-124~~

~~Yard/Garage Sales~~

~~An individual holding a yard or garage sale will not be required to obtain a permit to make sales at retail if:~~

- ~~1. The individual is selling his or her own goods or property only, and~~
- ~~2. The sale is held at the residence of the individual and is not part of a block sale or a flea market operation.~~

~~Exemption is limited to one (1) such event of no more than two (2) days duration each during any calendar year.~~

~~R. GARY CLARK~~

~~TAX ADMINISTRATOR~~

~~DATE FILED: December 9, 1988~~

~~EFFECTIVE DATE: December 31, 1988~~