State of Rhode Island – Division of Taxation

Sales and Use Tax

Regulation SU 97-10

Blind Persons – Sales Made By – When Exempt

Sales of tangible personal property sold by any blind person who conducts a retail business in a public building under the supervision of the Rhode Island Division of Services for the Blind and Visually Impaired are exempt from the Rhode Island sales tax. Included in exempt sales are sales made from vending machines located in vending facilities licensed pursuant to section 40-9-11.1 whether the licensee owns the vending machines or receives a percentage or commission of such sales from the owner of the vending machines.

Accordingly, any such retailer shall not collect any sales tax on the amount charged by him or her for any tangible personal property which he or she sells in such a retail establishment. Moreover, the retailer is not required to file sales tax returns with the Division of Taxation.

It is emphasized that the exemption is limited to blind persons who operate retail businesses in the manner and under the supervision referred to in the first paragraph of this regulation.

R. GARY CLARK

TAX ADMINISTRATOR

EFFECTIVE: January 1, 1997

THIS REGULATION AMENDS AND SUPERCEDES REGULATION SU 87-10 PROMULGATED MAY 1, 1987.