STATE OF RHODE ISLAND - DIVISION OF TAXATION

SALES AND USE TAX

REGULATION SU 02-03

NURSING, CONVALESCENT AND HOMES FOR THE ELDERLY

The tax does not apply to charges made by homes for aged and convalescents licensed by the State of Rhode Island, including nursing homes, assisted living facilities, rest homes and sanatoriums, which have in constant attendance at least one registered or practical nurse, for meals, rooms and other services
which are comparable to services rendered by hospitals such as the
furnishing of nursing care, supervision, custodial care, administering of special treatments or medications as prescribed by physicians and the supplying of special diets, etc.

R. GARY CLARK

TAX ADMINISTRATOR

EFFECTIVE: FEBRUARY 1, 2002

This regulation amends and supercedes SU 87-3 promulgated May 1, 1987.