State of Rhode Island – Division of Taxation

Sales and Use Tax

Regulation SU 00-135

Organized Nonprofit Golden Age and Senior Citizens Clubs

Any club or organization seeking exemption as an organized nonprofit golden age or senior citizens club for men and women in accordance with section 44-18-30(5) must be exclusively comprised of membership of persons age 62 years or older and/or persons under 62 years of age who are disabled and who reside in subsidized housing.

CROSS REFERENCE: Regulation SU 96-48 Exempt Agencies, Organizations and Institutions – Sales To

R. GARY CLARK

TAX ADMINISTRATOR

EFFECTIVE: January 1, 2000

THIS REGULATION AMENDS AND SUPERCEDES REGULATION SU 91-135 PROMULGATED JANUARY 1, 1992.