



Rhode Island Department of Revenue
Division of Taxation

Dear Taxpayer,

The Division of Taxation is taking this opportunity to remind you that your sales and use tax exemption certificate ***may be expiring on June 30, 2021*** and will require reapplication if so. If your certificate of exemption was issued on or before July 1, 2017, then your certificate will expire on June 30, 2021 – please check your records to determine if your certificate of exemption will be expiring.

The Rhode Island General Assembly passed a law in 2017 that provides for certificates of exemption under R.I. Gen. Laws § 44-18-30(5)(i), for charitable, educational, and religious organizations, to be valid for four (4) years from the date of issuance. The law further provides that all certificates of exemption issued prior to July 1, 2017, the effective date of the law, expire four (4) years from July 1, 2017.

As a result, for any certificate of exemption ***issued prior to July 1, 2017***, the certificate ***expires on June 30, 2021*** and ***reapplication must be made on or before July 1, 2021*** to obtain a valid certificate.

The Division has posted the renewal form, which can be found on its website at <http://www.tax.ri.gov/exemptOrg/>. The application fee for an exemption certificate is unchanged and remains at twenty-five dollars (\$25).

Thank you.

Division of Taxation