

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

~~Sales and Use Tax~~

~~Regulation SU 87-21~~

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~~Collection of Tax by Retailers~~

~~Retailers (which term includes operators of hotels, motels, boarding houses and tourist camps) maintaining a place of business in this state and making sales of taxable tangible personal property or making rentals of rooms, must register with the Tax Administrator and, at the time of making the sales, or making rental charges for rooms, collect the tax from the purchaser or person renting the room and give a receipt therefor.~~

~~R. GARY CLARK
TAX ADMINISTRATOR~~

~~DATE: May 1, 1987~~