

State of Rhode Island - Division of Taxation

Sales and Use Tax

Regulation SU 87-99

Social and Fraternal Organizations

Sales to: Generally, the sale of tangible personal property to social and fraternal organizations is taxable. Such organizations include fraternal societies, trade or professional associations, lodges, orders and their auxiliaries and other similar organizations. These organizations are not exempt under the provisions of section 44-18-30(5). The tax applies whether such sales are made to members or other persons.

Sales by: If such an organization operates a cafeteria, soda fountain or other eating or beverage facility or sells athletic equipment or other tangible personal property, it must obtain a sales tax permit and pay the tax to the state on total receipts from such sales.

CROSS REFERENCE: Exempt Agencies

R. GARY CLARK
TAX ADMINISTRATOR

DATE: May 1, 1987