

State of Rhode Island - Division of Taxation

Cigarette Tax

Regulation CIG 89-10

Tax Exempt Cigarette Sales

Cigarettes sold to the following instrumentalities of the United States are not required to be stamped:

1. Post Exchanges, Ships' Service Stores and Commissaries of the U.S. Army, Navy, Marine Corps and Coast Guard;
2. Officers, noncommissioned and warrant officers' clubs;
3. Bristol Soldiers' Home ;
4. The American Red Cross;
5. Canteens of the United States Veterans Administration

Untaxed sales by licensed distributors shall be made only to the above organizations and not to individual military or civilian personnel.

R. GARY CLARK TAX ADMINISTRATOR

DATE FILED: December 6, 1989

EFFECTIVE DATE: December 31, 1989