

State of Rhode Island and Providence Plantations
Rhode Island Department of Revenue
Division of Taxation

Public Notice of Proposed Rule-Making

Pursuant to the provisions of 42-35-3(a)(1) of the General Laws of Rhode Island, and in accordance with the Administrative Procedures Act Chapter 42-35 of the General Laws, the Division of Taxation hereby gives notice of its intent to repeal a regulation regarding “Boarding of Animals”

The purpose of this rule making is to repeal regulation SU 87-11 “Boarding of Animals” also identified by ERLID 222 in light of the enactment of RIGL § 44-18-7(16) and § 44-18-7.3(b)(3). Repeal of this regulation shall take effect June 1, 2014.

The proposed regulation and concise summary of non-technical requirements and proposed new rules are available for public inspection at www.tax.ri.gov, in person at The Rhode Island Division of Taxation, or requested by e-mail at Michael.Canole@tax.ri.gov or by calling Michael Canole at (401) 574-8729.

In the development of the proposed regulation, consideration was given to: (1) alternative approaches; (2) overlap or duplication with other statutory and regulatory provisions; and (3) whether the regulation, in and of itself, would have significant economic impact on small business. No alternative approach, duplication, or overlap was identified based upon available information.

All interested parties are invited to submit written or oral comments concerning the proposed regulations by Wednesday, April 23, 2014 to Michael Canole, Rhode Island Division of Taxation, One Capitol Hill, Providence, RI – telephone number (401) 574-8729 or via e-mail at Michael.Canole@tax.ri.gov. A public hearing to consider the proposed regulation will be held on Wednesday, April 23, 2014 at 9:30 a.m. at the Rhode Island Division of Taxation, One Capitol Hill, Providence, RI, at which time and place all persons interested therein will be heard. The room is accessible to the disabled and interpreter services for the hearing impaired will be provided if requested 48 hours prior to the hearing. Requests for this service can be made in writing to Michael Canole at the Rhode Island Division of Taxation, One Capitol Hill, Providence, RI 02908 or by calling (401) 574-8729.

Rhode Island Department of Revenue

Division of Taxation

Concise summary of all non-technical requirements pursuant to RIGL Section 42-35-3(a)(1) for Rules and Regulations regarding Boarding of Animals SU 87-11

The purpose of this rule making is to repeal regulation SU 87-11 “Boarding of Animals” also identified by ERLID 222 in light of the enactment of RIGL § 44-18-7(16) and § 44-18-7.3(b)(3).

The repeal of this regulation shall take effect June 1, 2014.

~~State of Rhode Island - Division of Taxation
Sales and Use Tax~~

~~Regulation SU 87-11~~

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~~Boarding of Animals~~

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~~Charges for the boarding of animals at kennels and the boarding of animals at veterinary hospitals for medical care are not subject to the Rhode Island sales and use tax inasmuch as the tax on rentals applies only to rentals derived from the business of furnishing living quarters for human use.~~

~~However, tax applies to supplies, including food, purchased by a veterinary or kennel operator in the operation of the business.~~

~~R. GARY CLARK TAX ADMINISTRATOR~~

~~DATE: May 1, 1987~~