



# TaxNewsFlash

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## Rhode Island: Expanded tax reporting requirements for non-collecting retailers; tax amnesty program

Newly enacted legislation (House Bill 5175) in Rhode Island imposes certain requirements on “non-collecting retailers,” “referrers,” and “retail sale facilitators.”

Beginning August 17, 2017, any non-collecting retailer, referrer, and retail sales facilitator must comply with certain reporting requirements or, in the case of a non-collecting retailer, register to collect and remit sales and use tax, if in the immediately preceding calendar year there were: (1) over \$100,000 of taxable sales of tangible personal property, prewritten computer software, or taxable services delivered into Rhode Island; or (2) over 200 of such sales transactions.

The definition of non-collecting retailer is complicated and does not simply capture retailers not currently collecting and remitting Rhode Island sales and use tax.

House Bill 5175 also mandates that a tax amnesty program be established for a 75-day period ending on February 15, 2018.

Read an [August 2017 report](#) [PDF 148 KB] prepared by KPMG LLP

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