



Rhode Island sales tax guide

Standard rate

The standard sales tax rate in Rhode Island for 2024 is 7%.

Who is obliged to register sales tax in Rhode Island

Remote sellers, referrers, and marketplace facilitators shall register in Rhode Island for a permit to make sales at retail and collect and remit sales tax on all taxable sales into the state.

Threshold

\$100,000;

or

200 separate transactions.

[Merchant thresholds by state](#)

[Marketplace thresholds by state](#)

The special rules are applicable to the SAAS business.

[Software as Service Tax Thresholds by state.](#)

Online Marketplaces

A marketplace facilitator must collect sales tax on all taxable sales made through the marketplace to purchasers in this state regardless of such conditions:

The marketplace seller has/is required to have a permit to make sales at retail;
Would have been required/or not to collect and remit sales tax had the sale not been made through the marketplace provider.

Registration procedure

Registrations ways:

Online via the website of the Division of Taxation or Streamlined Sales and Use Tax Governing Board;
Fill in and send the Business Application and Registration form.

Sales tax payment and filing date

If your sales and use tax liability for six consecutive months have averaged less than \$200 per month, the Tax Administrator may issue you permit a quarterly filing.

In other cases, sales and use tax returns must be filed on a monthly basis on or before the twentieth day of the month next succeeding the month for which the return is required to be made.

Penalty and interest

Penalty for the late payment of the tax of 10% of the tax due. Interest for the underpayment of tax calculated at the current rate is not less than 12%.

