

**RHODE ISLAND GOVERNMENT REGISTER  
PUBLIC NOTICE OF PROPOSED RULEMAKING**

**DEPARTMENT OF REVENUE**

**Title of Rule:** Exemption of Sales by Writers, Composers and Artists (280-RICR-20-70-11)

**Rule Identifier:** 280-RICR-20-70-11

**Rulemaking Action:** Proposed Amendment

**Important Dates:**

Date of Public Notice: January 17, 2025

Hearing Date: January 30, 2025

End of Public Comment: February 16, 2025

**Rulemaking Authority:**

R.I. Gen. Laws § 44-1-4 and § 44-19-33.

**Summary of Rulemaking Action:**

The amendment to the regulation clarifies which kinds of artistic works qualify for the sales tax exemption. The goal of the amendment is to provide further structure to the statutory requirement that a work of art under this program must be “one of a kind” and for “limited production.” To qualify as an eligible work, the regulation specifies the work: must not be consumable; must not be intended for mass production or commercial production; must have a limited production of no more than 300 copies; and must not be sold through an online marketplace. These requirements are new regulatory language, although they codify standards already utilized by the Rhode Island Division of Taxation and Rhode Island State Council on the Arts. In addition, the 300-copy limit is in line with the definition of “work of fine art” found in R.I. Gen. Laws Ch. 5-62, titled “Works of Art – Artists’ Rights.”

**Additional Information and Public Comments:**

All interested parties are invited to request additional information or submit written or oral comments concerning the proposed amendment until February 16, 2025 by contacting the appropriate party at the address listed below:

Bethany M. Whitmarsh  
Department of Revenue  
1 Capitol Hill  
Providence, RI 02908  
[bethany.whitmarsh@tax.ri.gov](mailto:bethany.whitmarsh@tax.ri.gov)

**Public Hearing:**

A public hearing, in accordance with R.I. Gen. Laws § 42-35-2.5, to consider the proposed amendment shall be held at which time and place all persons interested therein will be heard. This hearing is subject to R.I. Gen. Laws Chapter 42-46, Open Meetings.

**Public Hearing Information:**

Date: January 30, 2025

Time: 11:00 A.M.

Location: 1 Capitol Hill  
DOA Conference Room 2A  
Providence, RI, 02908

The place of the public hearing is accessible to individuals with disabilities. If communication assistance (readers/interpreters/captioners) is needed, or any other accommodation to ensure equal participation, please call 401-574-8922 or RI Relay 711 at least three (3) business days prior to the meeting so arrangements can be made to provide such assistance at no cost to the person requesting. For questions regarding available parking, please contact the agency staffperson listed above.

**Regulatory Analysis Summary and Supporting Documentation:**

There are three benefits from the proposed amendment: increased compliance with the intent of the statute, which aims to exempt limited and one-of-a-kind art from taxation and maintain taxation of commercial art; increased revenue to the State due to increased compliance with the statute; and a reduced burden on the Division to administer the program. The main cost to the proposal is to the artists whose works will not qualify for a tax exemption under this definition. For artists unable to claim the sales tax exemption, the final price of their art as paid by the consumer would be 7% higher (7% being the state's sales and use tax rate).

For full regulatory analysis or supporting documentation contact the agency staffperson listed above.