

**DOR** Rhode Island Department of Revenue  
Division of Taxation

November 15, 2018

Steven Brown, Executive Director  
American Civil Liberties Union of Rhode Island  
128 Dorrance Street, Suite 400  
Providence, RI 02903

Dear Mr. Brown:

Thank you for your letters dated October 2, 2018 and October 26, 2018 regarding the Rhode Island sales and use tax exemption for writers, composers, and artists. The Division and RISCA have conferred about the issue in your letters and will work together to assure that all procedures comply with the laws set forth in R.I. Gen. Laws § 44-18-30B, as amended, and Regulation 280-RICR-20-70-11 (Exemption of Sales by Writers, Composers and Artists) requiring a qualifying work to be an “original and creative work, whether written, composed, or executed for ‘one-of-a-kind, limited production’”. If you are aware of any particular applicants whose works require review for the exemption, please let me know.

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Please feel free to contact me with any questions related to this matter.

Sincerely,



Neena S. Savage  
Tax Administrator



Randall Rosenbaum  
Executive Director, RISCA

cc: Mark Furcolo, Department of Revenue