



STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Department of Administration
DIVISION OF TAXATION
One Capitol Hill
Providence, RI 02908-5800

February 25, 1999

GSA/FSS/FCXC
ATTN: GSA Smartpay Program
1941 Jefferson Davis Highway, Room 507
Arlington, Virginia 22202

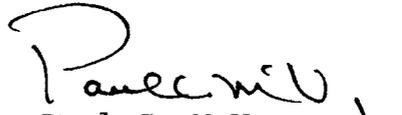
Dear Ms. Dunn:

This is to confirm that the State of Rhode Island recognizes the GSA Smartpay Card Program and accordingly extends sales tax exemption for credit card purchases made and paid directly by the Federal Government.

Please be advised that there is no requirement that the Federal Government provide an exemption certificate when a Federal Government credit card is used as the method of purchase. The Rhode Island exemption applies provided the bill is made out to the governmental agency involved and payment is made directly by such agency.

Should you have any questions, please call me at (401) 222-2950.

Sincerely,


Paul C. McVay
Chief Revenue Agent
Excise tax Section