



STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

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

August 28, 2003

Andrew V. Cebula
Senior Vice President
Government and Technical Affairs
AOPA
421 Aviation Way
Frederick, MD 21701

Re: Emergency Regulation
Non-Commercial Aircraft

Dear Mr. Cebula:

As indicated in my telephone conversation with Keith Holt of your office, the focus of the Emergency Regulation dated April 2, 2003, was owners of non-commercial aircraft who are resident individuals or resident businesses who may have purchased aircraft out of state and hangered the aircraft out of state but wanted to fly into Rhode Island on a limited basis.

The regulation does not apply to non-commercial aircraft purchased by the user while a nonresident of this state and used outside this state while a nonresident and thereafter brought into this state for his/her/its own use.

When this regulation is officially promulgated in October 2003, this language will be reflected in the regulation.

Sincerely,

A handwritten signature in black ink, appearing to read 'RM Geruso'.

Robert M. Geruso
Assistant Tax Administrator

RMG:cap
C:\My Documents\RMG\cebula-c03-0828.doc