

280-RICR-20-70-53

TITLE 280 – DEPARTMENT OF REVENUE

CHAPTER 20 – DIVISION OF TAXATION

SUBCHAPTER 70 – SALES AND USE TAX

PART 53 – Newspapers and Periodicals

53.1 Purpose

This regulation implements R.I. Gen. Laws § 44-18-30(2). This regulation provides for sales tax liability for sales of newspapers and periodicals.

53.2 Authority

This regulation is promulgated pursuant to R.I. Gen. Laws §§ 44-18-30(2), 44-1-4, 44-18.1-1 and 44-19-33. Additionally these regulations have been prepared in accordance with the requirements of R.I. Gen. Laws Chapter 42-35 - Rhode Island Administrative Procedures Act.

53.3 Application

The terms and provisions of these rules and regulations shall be liberally construed to permit the Department of Revenue to effectuate the purposes of R.I. Gen. Laws Chapter 44-18 and other applicable state laws and regulations.

53.4 Severability

If any provision of these rules and regulations, or the application thereof to any person or circumstances, is held invalid by a court of competent jurisdiction, the validity of the remainder of the rules and regulations shall not be affected thereby.

53.5 Definitions

"Newspaper" means an unbound publication printed on newsprint which contains a news editorial comment, opinions, features, advertising matter and other matters of public interest. "Newspaper" does not include a magazine, handbill, circular, flyer, sales catalog, or similar item unless the item is printed for and distributed as part of a newspaper.

53.6 Newspapers and Periodicals

- A. The sales/use tax does not apply to the sale of or the storage, use or other consumption of newspapers in this state.
- B. Magazines and other periodicals, whether sold over the counter or by subscription are subject to the sales/use tax.

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PART 53 - NEWSPAPERS AND PERIODICALS (280-RICR-20-70-53)

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