

280-RICR-20-70-31

TITLE 280 – DEPARTMENT OF REVENUE

CHAPTER 20 – DIVISION OF TAXATION

SUBCHAPTER 70 – SALES AND USE TAX

PART 31 – Packers, Loaders, Shippers, and Movers

31.1 Purpose

This regulation implements R.I. Gen. Laws Chapter 44-18.1. This regulation provides for the regulation of Moving companies as well as Packers, Loaders, and Shippers.

31.2 Authority

This regulation is promulgated pursuant to R.I. Gen. Laws Chapter 44-18.1 as amended, R.I. Gen. Laws §§ 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.

31.3 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 44-18.1 and other applicable state laws and regulations.

31.4 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.

31.5 Moving Companies – Crating Materials

Lumber and other crating, packing or packaging materials purchased by moving or hauling companies, whether purchased from local or out-of-state suppliers, and which are used in Rhode Island to make up crates or other packaging devices for moving, hauling or shipping furniture, machinery or other items, are subject to the sales or use tax, notwithstanding the fact that such crates or

devices are used to move, haul, or ship such items from points within Rhode Island to points outside Rhode Island, and notwithstanding the further fact that such crates or devices are not returned to this state

31.6 Packers, Loaders, Shippers

Tax applies to sales to packers, loaders, and shippers of materials such as car strips, bracing materials, and ice used in transporting commodities or in preparing them for transportation.

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