

**280-RICR-20-70-3**

## **TITLE 280 – DEPARTMENT OF REVENUE**

### **CHAPTER 20 – DIVISION OF TAXATION**

#### **SUBCHAPTER 70 – SALES AND USE TAX**

##### **PART 3 – BIBLES AND OTHER CANONIZED SCRIPTURES**

### **3.1 Purpose**

This regulation implements R.I. Gen. Laws §§ 44-18 and 44-19 relating to Sales and Use Tax.

### **3.2 Authority**

This regulation is promulgated pursuant to R.I. Gen. Laws Chapter 44-18 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.

### **3.3 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 § 44-18.1 and other applicable state laws and regulations.

### **3.4 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.

### **3.5 Bibles and Other Canonized Scriptures**

The sale, storage and use or other consumption in this state of bibles or any other canonized scriptures is subject to tax notwithstanding the provisions of R.I. Gen. Laws § 44-18-30(29). Such bibles and other canonized scriptures are subject to tax in accordance with the United State Supreme Court's decision in *Texas Monthly, Inc. v. Bullock*, 489 US 1, 1989.

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