

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

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

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

##### **Part 9 – Mobile and Manufactured Homes**

### **9.1 Purpose**

This regulation implements R.I. Gen. Laws Chapters 44-18 and 44-19. These Chapters provide for Sales and Use Taxes Liability and Computation, and Sales and Use Taxes Enforcement and Collection, in regard to taxation of mobile and manufactured homes.

### **9.2 Authority**

These rules and regulations are promulgated pursuant to R.I. Gen. Laws §§ 44-1-4 and 44-19-33. The rules and regulations have been prepared in accordance with the requirements of R.I. Gen. Laws § 42-35-1 *et seq.* of the Rhode Island Administrative Procedures Act.

### **9.3 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 Chapters 44-18 and 44-19 and other applicable state laws and regulations.

### **9.4 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.

### **9.5 Mobile and Manufactured Homes**

- A. "Mobile and manufactured home" means a detached residential unit designed:
1. For a long term occupancy and containing sleeping accommodations, a flush toilet, and a tub or shower bath and kitchen facilities, and having both permanent plumbing and electrical connections for attachment to outside systems;

2. To be transported on its own wheels or on a flatbed or other trailer or detachable wheels; and
  3. To be placed on pads, piers, or tied down, at the site where it is to be occupied as a residence complete and ready for occupancy, except for minor and incidental unpacking and assembly operations and connection to utilities systems.
- B. Mobile and manufactured homes as defined above are exempt from the sales and use tax. Mobile and manufactured homes contemplated by R.I. Gen. Laws Chapter 31-44 are of the types located in a mobile home and/or manufactured home park and therefore do not include modular homes.

**280-RICR-20-70-9**

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**PART 9 - MOBILE AND MANUFACTURED HOMES (280-RICR-20-70-9)**

Type of Filing: Refile Capabilities

**Department of State**

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Regulation Effective Date

Original Signing Date

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Department of State Initials

Department of State Date