

**280-RICR-20-70-10**

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

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

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

##### **PART 10 – Film Rentals**

### **10.1 Purpose**

This regulation implements R.I. Gen. Laws Chapters 44-18 *et seq.* and 44-19 *et seq.* These Chapters provide for Sales and Use Taxes Liability and Computation, and Sales and Use Taxes Enforcement and Collection, in regard to taxation of film rentals.

### **10.2 Authority**

This regulation is promulgated pursuant to R.I. Gen. Laws Chapters 44-18 *et seq.* and 44-19 *et seq.* as amended. These rules have been prepared in accordance with the requirements of R.I. Gen. Laws Chapter 44-1 *et seq.* and R.I. Gen. Laws § 44-19-33.

### **10.3 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 *et seq.* and 44-19 *et seq.* and other applicable state laws and regulations.

### **10.4 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.

### **10.5 Film Rentals**

The use tax does not apply to the consideration charged by out-of-state motion picture film distributors for the rentals of motion picture film made by them to a person in the business of operating a motion picture house or drive-in theatre in Rhode Island.

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**PART 10 - FILM RENTALS (280-RICR-20-70-10)**

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