

280-RICR-20-70-23

TITLE 280 – DEPARTMENT OF REVENUE

CHAPTER 20 – DIVISION OF TAXATION

SUBCHAPTER 70 – SALES AND USE TAX

PART 23 – Application of Tax at Time of Billing

23.1 Purpose

This regulation implements R.I. Gen. Laws Chapter 44-18.1. This regulation provides for the taxing of products at the time of billing.

23.2 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.

23.3 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.

23.4 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.

23.5 Billing, Application of Tax at Time of

A retailer who bills customers at stated periods, (monthly, for example), for a series of purchases made during that period, may total the individual sale prices and impose the tax on the aggregate amount of the bill in lieu of imposing a tax on each sale.

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