

280-RICR-20-70-33

## TITLE 280 – DEPARTMENT OF REVENUE

### CHAPTER 20 – DIVISION OF TAXATION

#### SUBCHAPTER 70 – SALES AND USE TAX

PART 33 – Hazardous Waste Recycling, Reuse and Treatment

#### **33.1 Purpose**

This regulation implements R.I. Gen. Laws § 44-18-30(37). This regulation provides for the exemption from sales and use tax for tangible personal property and supplies used in on-site hazardous waste recycling, reuse, or treatment.

#### **33.2 Authority**

These rules and regulations are promulgated pursuant to R.I. Gen. Laws §§ 44-18-30(37), 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.

#### **33.3 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 *et seq.* and 44-19-1 *et seq.* and other applicable state laws and regulations.

#### **33.4 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.

#### **33.5 Definitions**

- A. "Precious metals" has meaning prescribed to it by R.I. Gen. Laws § 44-18-30(24)(ii).
- B. "Hazardous wastes" has meaning prescribed to it by R.I. Gen. Laws § 23-19.1-4(4).

### **33.6 General**

- A. The Rhode Island sales and use tax law provides an exemption for the sale, storage, use or other consumption of tangible personalty or supplies which are used or consumed in the operation of equipment the exclusive function of which is the recycling, reuse or recovery of materials (other than precious metals) from, or the treatment of, hazardous wastes. The exemption applies where hazardous wastes are generated in Rhode Island solely by the same taxpayer claiming this exemption and, further, where such personal property is located at, in, or adjacent to a generating facility of the taxpayer in Rhode Island.
- B. In order to qualify for this exemption the taxpayer must first procure an order from the Department of Environmental Management certifying that the equipment and/or supplies as used or consumed, qualify for the exemption.

### **33.7 Using the Exemption**

When purchasing the above-described tangible personalty or supplies, taxpayers must furnish their suppliers with "Exemption Certificate Hazardous Waste" forms.

### **33.8 Refunds**

In those cases where the taxpayer is unable to furnish the evidence required and outlined to support a claim for exemption at the time he or she purchases items of tangible personalty or supplies; he or she should pay the tax and, thereafter, when able to properly support the claim for exemption, he or she should file an appropriate claim for refund. Such claims must indicate the items purchased, the date purchased and from whom purchased, the date installed, a statement that such items are and will continue to be used in on-site hazardous waste recycling, reuse or treatment, satisfactory evidence that the Rhode Island sales and use tax on such items has been paid, the date of such payment and to whom paid and certification by the Department of Environmental Management as indicated in § 33.6 of this Part.

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