

280-RICR-20-70-26

TITLE 280 – DEPARTMENT OF REVENUE

CHAPTER 20 – DIVISION OF TAXATION

SUBCHAPTER 70 – SALES AND USE TAX

PART 26 – Stone Cutters and Engravers

26.1 Purpose

This regulation implements R.I. Gen. Laws Chapter 44-18.1. This regulation provides the regulation of sterilizing agents, stone cutters and engravers.

26.2 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

26.3 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.

26.4 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.

26.5 Stonecutters and Monument Workers

- A. These industries are considered as being primarily engaged in the production of tangible personal property for retail sale. Therefore, the sales tax will apply to the total sales price of the units produced for sale.
- B. The addition of a name, date or inscription on property already owned by the customer is considered to be a service and as such no tax will be passed on to

the customer on the charge for such service. The monument worker should pay a tax as a consumer on materials used in performing a service of this nature.

26.6 Engravers

- A. Engraving performed by engravers on property owned by others that is complete in and of itself does not constitute a sale within the meaning of R.I. Gen. Laws § 44-18-7(2). The furnishing of such engraving is regarded as a service and does not constitute a sale of tangible personal property.
 - 1. Example 1: the engraving of a wedding date on a wedding ring or the engraving on a stone monument is considered a service and not the sale of tangible personal property.

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Type of Filing: Technical Revision

Effective Date: 03/17/2018

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