

~~State of Rhode Island – Division of Taxation~~

~~Sales and Use Tax~~

~~Regulation SU 87-93~~

~~Replacement Parts~~

~~If the sale of tangible personal property by a retailer includes the furnishing of replacement parts or materials pursuant to the warranty provisions of the contract of sale, sales of such property to the retailer are sales for resale with respect to which tax does not apply.~~

~~R. GARY CLARK~~

~~TAX ADMINISTRATOR~~

~~DATE: May 1, 1987~~

280-RICR-XXX-XX-316

TITLE 280 - DEPARTMENT OF REVENUE

CHAPTER XXX - OLD REGULATIONS WHICH WERE NOT ASSIGNED

CHAPTER-SUBCHAP-PART

SUBCHAPTER XX - OLD REGULATIONS WHICH WERE NOT ASSIGNED

CHAPTER-SUBCHAP-PART

PART 316 - REPLACEMENT PARTS

Type of Filing: Repeal

Agency Signature

Agency Head Signature

Agency Signing Date

Department of State

Regulation Effective Date

Department of State Initials

Department of State Date