

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

## ~~Sales and Use Tax~~

### ~~Regulation SU 87-119~~

#### ~~Wholesalers and Distributors – Sales Made By~~

~~This regulations, besides containing a restatement of the obligation which wholesalers and distributors now have as well as in the past have had, relative to obtaining certificates from certain purchasers as evidence of sales transactions claimed to be exempt from the tax, now prescribes additional requirements regarding certain notations which must appear on invoices reflecting such sales.~~

~~Gross receipts from sales of tangible personal property made by wholesalers and distributors shall be regarded as receipts from retail sales and therefore taxable unless it can be shown that such receipts are attributable to sales exempted by Rhode Island law.~~

~~Copies of all invoices reflecting exempt sales of tangible personal property made by wholesalers and distributors must be maintained, each to contain the correct name and address of the purchaser and the date of purchase.~~

~~It will be presumed that such portion of the seller's gross receipts which is not properly evidenced as exempt will be subject to the tax and the wholesaler or distributor will have a direct obligation to pay the tax to the state.~~

~~CROSS REFERENCES: Resale Certificates; Contractors and Subcontractors; Farm Equipment; Commercial Fishermen; Exempt Organizations.~~

~~R. GARY CLARK~~

~~TAX ADMINISTRATOR~~

~~DATE: May 1, 1987~~

280-RICR-XXX-XX-231

**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 231 - WHOLESALERS AND DISTRIBUTORS - - SALES MADE BY**

Type of Filing: Repeal

**Agency Signature**

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Agency Head Signature

Agency Signing Date

**Department of State**

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Regulation Effective Date

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Department of State Initials

Department of State Date