

**280-RICR-20-70-52**

## **TITLE 280 – DEPARTMENT OF REVENUE**

### **CHAPTER 20 – DIVISION OF TAXATION**

#### **SUBCHAPTER 70 – SALES AND USE TAX**

PART 52 – Beer, Wine and Liquor Dealer

##### **52.1 Purpose**

This regulation implements R.I. Gen. Laws Chapter 44-18. This regulation provides for sales tax computation for beer, wine and liquor sales.

##### **52.2 Authority**

This regulation is promulgated pursuant to R.I. Gen. Laws Chapter 44-18, 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.

##### **52.3 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 and other applicable state laws and regulations.

##### **52.4 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.

##### **52.5 Beer, Wine and Liquor Dealer**

The measure of tax with respect to retail sales of beer, wine, and spirituous liquors is the entire amount charged therefor, inclusive of the amount of other state or federal taxes imposed with respect to the property.