

**280-RICR-20-70-53**

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

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

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

PART 53 – Newspapers and Periodicals

##### **53.1 Purpose**

This regulation implements R.I. Gen. Laws § 44-18-30(2). This regulation provides for sales tax liability for sales of newspapers and periodicals.

##### **53.2 Authority**

This regulation is promulgated pursuant to R.I. Gen. Laws §§ 44-18-30(2), 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.

##### **53.3 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.

##### **53.4 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.

##### **53.5 Definitions**

"Newspaper" means an unbound publication printed on newsprint which contains a news editorial comment, opinions, features, advertising matter and other matters of public interest. "Newspaper" does not include a magazine, handbill, circular, flyer, sales catalog, or similar item unless the item is printed for and distributed as part of a newspaper.

## **53.6 Newspapers and Periodicals**

- A. The sales/use tax does not apply to the sale of or the storage, use or other consumption of newspapers in this state.
- B. Magazines and other periodicals, whether sold over the counter or by subscription are subject to the sales/use tax.