

**280-RICR-20-70-60**

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

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

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

##### **PART 60 – Refundable Deposit for Disposal of Used Batteries**

#### **60.1 Purpose**

This regulation implements R.I. Gen. Laws Chapter 44-18. This regulation provides for sales tax liability for the refundable deposit for disposal of used batteries.

#### **60.2 Authority**

This regulation is promulgated pursuant to R.I. Gen. Laws Chapter 44-18, R.I. Gen. Laws §§ 44-1-4, 44-18-1 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.

#### **60.3 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.

#### **60.4 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.

#### **60.5 Refundable Deposit for Disposal of Used Batteries**

Refundable battery deposits collected by a retailer and held in trust for the state in accordance with R.I. Gen. Laws § 23-60-3 are not part of the selling price of an item sold and therefore are not subject to the tax provided that such charge is separately stated on the invoice.