

~~State of Rhode Island - Division of Taxation
Sales and Use Tax~~

~~Regulation SU-87-57~~

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~~Livestock and Poultry~~

~~The tax does not apply to the sale of livestock and poultry of a kind the products of which ordinarily constitute food for human consumption.~~

~~This exemption does not include and the tax applies to the sale of animals of a kind the products of which do not ordinarily constitute food for human consumption, such as cats, dogs, horses, canaries, parrots, etc.~~

~~R. GARY CLARK
TAX ADMINISTRATOR~~

~~DATE: May 1, 1987~~