

**State of Rhode Island – Division of Taxation
Cigarette Tax**

Regulation CIG-89-08

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Reports and Records of Carriers, Bailers and Warehousemen

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The tax administrator may require reports from any common or contract carrier who transports cigarettes to any point or points in Rhode Island and from any bonded warehouseman or bailee who has any cigarette in his or her possession. These reports are to contain information about shipments of cigarettes or other data the Division of Taxation may require. All common and contract carriers, bailers and warehousemen shall allow agents of the Division of Taxation to examine any records relating to the shipment or receipt of cigarettes.

R. GARY CLARK TAX ADMINISTRATOR

DATE FILED: December 6, 1989

EFFECTIVE DATE: December 31, 1989