

# ~~State of Rhode Island – Division of Taxation~~

## ~~Sales and Use Tax~~

### ~~Regulation SU 87-63~~

#### ~~Motor Vehicles – Awarded as Prizes~~

~~Motor vehicles which have been awarded as prizes by organizations or associations which are operated exclusively for charitable, educational or religious purposes may be registered tax free by the winner thereof provided such winner presents with the application for registration a statement appearing on the official stationery of the exempt organization awarding such prize and signed by an authorized officer or agent thereof showing that the vehicle sought to be registered was awarded as a prize; indicating the date that such award was made; the name and address of the winner; the make, year, model and motor or serial number of such vehicle; and the name of the dealer from whom such exempt organization purchased such vehicle. Such official statement must also contain the exemption number assigned to the exempt organization by the Rhode Island Tax Division.~~

~~R. GARY CLARK  
TAX ADMINISTRATOR~~

~~DATE FILED: May 1, 1987~~