

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

~~Sales and Use Tax~~

~~Regulation SU 87-64~~

~~Motor Vehicles – Bequests of~~

~~A motor vehicle which is received as a bequest or as a distributive share from the estate of a decedent may be registered without payment of the Rhode Island sales and use tax. A statement should be submitted by the attorney or other official representative setting forth the facts, including the name of the decedent, the docket number of any probate proceedings, the name of the probate court and that the vehicle constituted either a specific bequest or constitutes a distributive share.~~

~~R. GARY CLARK
TAX ADMINISTRATOR~~

~~DATE: May 1, 1987~~