

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

## ~~Sales and Use Tax~~

### ~~Regulation SU 87-68~~

#### ~~Motor Vehicles - Due Date of Tax~~

~~The tax on the purchase of a motor vehicle, whether purchased from a dealer or on casual sale, must be paid prior to registering the vehicle or by the 20th day of the month following the month during which such purchase was made, whichever date comes first. Although payment of the tax is a prerequisite to registering a motor vehicle, the tax must, however, be paid by said 20th day even though the vehicle is not registered by such 20th day.~~

~~R. GARY CLARK  
TAX ADMINISTRATOR~~

~~DATE: May 1, 1987~~