

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

~~Sales and Use Tax~~

~~Regulation SU 87-70~~

~~Motor Vehicles – Registration of Motor Vehicles Obtained through Property Settlement in Divorce Cases~~

~~Where, by agreement of the parties oral or otherwise regarding a property settlement in a divorce case, one of the parties gets an automobile, such motor vehicle may be registered without payment of the tax provided:~~

~~A statement is submitted by the attorney in the case who represents the registrant, setting forth the facts in the matter and giving the:~~

- ~~(1) Name of the case~~
- ~~(2) Docket number of the case~~
- ~~(3) Name of the Court~~
- ~~(4) Proof that the use tax was paid to this state.~~

~~R. GARY CLARK
TAX ADMINISTRATOR~~

~~DATE: May 1, 1987~~