

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

~~Sales and Use Tax~~

~~Regulation SU 87-67~~

~~Motor Vehicles - Sale of by an Administrator, Executor, Guardian, Etc.~~

~~The sale of a motor vehicle by any one of the above persons is subject to the tax. Since the incidence of the tax falls on the purchaser, the purchaser is liable for the payment of the tax when he or she seeks to register the motor vehicle.~~

~~R. GARY CLARK
TAX ADMINISTRATOR~~

~~DATE: May 1, 1987~~