

**State of Rhode Island – Division of Taxation**  
**Motor Fuel Tax**  
**Regulation MF 89-03**

**Taxability of Consignments, Loans and Transfers of Fuels**

The words "sold or used" in section 7 of chapter 36, title 31 of the General Laws 1056, as amended, include all consignments, consignment sales, loans and any other transfer of fuels by the distributor to any other person, partnership, association or corporation. These transactions must be included on the regular return for the period in which they occur.

~~R. GARY CLARK~~

~~TAX ADMINISTRATOR DATE FILED: December 6, 1989~~

~~EFFECTIVE DATE: December 31, 1989~~