

State of Rhode Island and Providence Plantations
Rhode Island Department of Revenue
Division of Taxation

Public Notice of Proposed Rule-Making

RULE IDENTIFIER: ERLID 1243

REGULATION TITLE: Receipts for Use Tax Paid to Retailers

TIMETABLE FOR ACTION ON THE PROPOSED RULE:

Public Notice Date: February 14, 2018

End of Comment Period Date: March 17, 2018

Pursuant to the provisions of R.I. Gen. Laws § 42-35-2(a)(1), and in accordance with the Administrative Procedures Act, R.I. Gen. Laws Chapter 42-35, the Division of Taxation hereby gives notice of its intent to repeal a regulation regarding Receipts for Use Tax Paid to Retailers.

The proposed regulation and concise summary of non-technical requirements and proposed new rules are available for public inspection at www.tax.ri.gov, in person at the Rhode Island Division of Taxation, or requested by e-mail at Michael.Taylor@tax.ri.gov or by calling Michael Taylor at (401) 574-8930.

In the development of the proposed regulation, consideration was given to: (1) alternative approaches; (2) overlap or duplication with other statutory and regulatory provisions; and (3) whether the regulation, in and of itself, would have significant economic impact on small businesses. No alternative approach, duplication, or overlap was identified based upon available information.

All interested parties are invited to submit written or oral comments concerning the proposed regulations by Thursday, March 16, 2018 to Michael Taylor, Rhode Island Division of Taxation, One Capitol Hill, Providence, RI – telephone number (401) 574-8930 or via e-mail at Michael.Taylor@tax.ri.gov.

This rule is not expected to be controversial and shall be submitted as a direct final rule pursuant to R.I. Gen. Laws § 42-35-2.11. The proposed rule takes effect thirty (30) days after publication if no objection is received. If no objection is received, the rule becomes final. If an objection to the rule is received from any person not later than thirty (30) days after publication of the notice of the proposed rule, the proposed rule does not become final.

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Division of Taxation

Concise summary of all non-technical requirements pursuant to R.I. Gen. Laws § 42-35-2(a)(1) for rules and regulations regarding Receipts for Use Tax Paid to Retailers.

The purpose of this regulation is repeal the regulation regarding Receipts for Use Tax Paid to Retailers. **This regulation shall take effect March 17, 2018.**

State of Rhode Island—Division of Taxation

Sales and Use Tax

Regulation SU 87-90

Receipts for Use Tax Paid to Retailers

Each retailer required or authorized to collect use tax from purchasers must give a receipt to each purchaser for the amount of tax collected. The receipt need not be in any particular form but must show the following:

- (1) The name and place of business of the retailer.
- (2) The serial number of the retailer's permit to engage in business as a seller or the serial number of the retailer's certificate of authority to collect use tax.
- (3) The name and address of the purchaser.
- (4) A description identifying the property sold to the purchaser.
- (5) The date on which the property was sold.
- (6) The sale price of the property.
- (7) The amount of tax collected by the retailer from the purchaser.

A sales invoice containing the data required above, together with evidence of payment of such sales invoice, will constitute a receipt.

Purchasers will be liable for payment of the tax to the state unless they obtain and retain for inspection receipts as herein provided.

R. GARY CLARK

TAX ADMINISTRATOR

DATE: May 1, 1987