

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

Public Notice of Proposed Rule-Making

RULE IDENTIFIER: ERLID 216

REGULATION TITLE: Stonecutters and Monument Workers

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 Stonecutters and Monument Workers.

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 17, 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.

Rhode Island Department of Revenue

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 Stonecutters and Monument Workers.

The purpose of this regulation is repeal the regulation regarding Stonecutters and Monument Workers. **This regulation shall take effect March 17, 2018.**

State of Rhode Island—Division of Taxation

Sales and Use Tax

Regulation SU 87-101

Stonecutters and Monument Workers

This industry is considered as being primarily engaged in the production of tangible personal property for retail sale. Therefore, the sales tax will apply to the total sales price of the units produced for sale.

The addition of a name, date or inscription on property already owned by the customer is considered to be a service and as such no tax will be passed on to the customer on the charge for such service. The monument worker should pay a tax as a consumer on materials used in performing a service of this nature.

(Cross reference: Manufacturing, Property and Public Utilities Service Used in)

R. GARY CLARK

TAX ADMINISTRATOR

DATE: May 1, 1987