

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

Public Notice of Proposed Rule-Making

RULE IDENTIFIER: ERLID 228

REGULATION TITLE: Vending Machine Operators

TIMETABLE FOR ACTION ON THE PROPOSED RULE:

Public Notice Date: February 15, 2018

End of Comment Period Date: March 18, 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 Vending Machine Operators.

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 March 18, 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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Concise summary of all non-technical requirements pursuant to R.I. Gen. Laws § 42-35-2(a)(1) for rules and regulations regarding Vending Machine Operators.

The purpose of this regulation is repeal the regulation regarding Vending Machine Operators. **This regulation shall take effect March 18, 2018.**

~~Sales and Use Tax~~

~~Regulation SU 87-116~~

~~Vending Machine Operators~~

~~Persons operating vending machines dispensing tangible personal property of a kind the gross receipts from the retail sale of which are subject to tax must obtain permits to engage in the business of selling tangible personal property and must report and pay to the state the tax upon the gross receipts from the sales made through such machines. One permit is sufficient for all machines of one operator.~~

~~A statement in substantially the following form must be affixed upon each vending machine in a conspicuous place:~~

~~This vending machine is operated by~~

~~.....~~

~~Name of Operator~~

~~.....~~

~~Place of Business of Operator~~

~~who holds Permit No. issued pursuant to the Sales and Use Tax Act.~~

~~Adequate and complete records must be kept by the operator showing the location of each machine operated, the serial number thereof, purchases and inventories of merchandise bought for sale through all such machines, and the gross receipts derived from the operation at each location during each month.~~

~~R. GARY CLARK~~

~~TAX ADMINISTRATOR~~

~~DATE: May 1, 1987~~