

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

## ~~Sales and Use Tax~~

### ~~Regulation SU 87-46~~

#### ~~Films -- Processing of~~

~~Charges for processing of films are taxable, since under the provisions of the Rhode Island sales and use tax act, "sales" includes "the producing, fabricating, processing, printing or imprinting of tangible personal property for a consideration for consumers who furnish either directly or indirectly the materials used in the producing, fabricating, processing, printing or imprinting."~~

~~R. GARY CLARK~~

~~TAX ADMINISTRATOR~~

~~DATE: May 1, 1987~~