

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

~~Sales and Use Tax~~

~~Regulation SU 07-78~~

~~Oculists, Optometrists, Opticians and Ophthalmologists~~

~~The tax does not apply to the sale of corrective eye glasses or spectacles, lenses, frames or other such related ophthalmic materials.~~

~~Tangible personal property, other than that set forth above, purchased and used or consumed incidentally in the rendition of professional services is taxable to the person rendering the service as the ultimate consumer, and the tax is imposed on the sale of the property to such person.~~

~~The sale of sun glasses, except when sold on prescription, opera glasses, field glasses, telescopes, eyeglass cases when sold separately, cameras, fluids or other preparations used for cleaning lenses or other similar items when sold to consumers are taxable sales.~~

~~DAVID SULLIVAN TAX ADMINISTRATOR~~

~~EFFECTIVE DATE: JANUARY 2007~~

~~THIS REGULATION AMENDS AND SUPERCEDES REGULATION SU 94-78
PROMULGATED JANUARY 1, 1994~~

~~CROSS REFERENCE: SU 07-30 "Medical Equipment/Prosthetic Devices"~~

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