

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

## ~~Sales and Use Tax~~

### ~~Regulation SU 88-35~~

#### ~~Dentists and Dental Laboratories~~

~~(A) The tax does not apply to materials and supplies which are consumed directly in the fabrication of or which become a component of a denture or other oral prostheses in replacement of a missing part, i.e., materials used in the construction and repair of dentures such as acrylics, rebasing and restoration materials, teeth, lucitone, biotone resins, jet repair acrylic, impression materials, waxes, baseplates, patent and prescription medicines, oxygen, nitrous oxide and carbon dioxide.~~

~~(B) Nor does the tax apply to finished prosthetic appliances such as dental casts, inlays, onlays, crowns, fixed and removable bridges, pontics, bands, space maintainers, bars, full and partial dentures, orthodontic appliances, retainers, obdurators, custom made mouth pieces, etc.~~

~~(C) However, items not used for either of the purposes mentioned in paragraphs (A) or (B), but which are used incidentally in the rendition of professional or laboratory services, are not exempt from the tax.~~

~~Examples of such taxable items are:~~

~~Appointment Books Mirrors~~

~~Broaches Napkins~~

~~Brushes, Tooth Cleaning Paper Cups~~

~~Burs Pumice~~

~~Cotton Rolls Sealers~~

~~Dises, Sandpaper Scissors~~

~~Examination Blanks Sandpaper Strips~~

~~Excavators Soap~~

~~Floss Silk Towels~~

~~Forceps Tray, Impression~~

~~Gauze Trays, Aluminum~~

~~Handpieces and Angles Trays, Plastic~~

~~Instruments Waste Receivers~~

~~Mandrels X-Ray Supplies~~

~~Matrix Bands~~

~~The enumeration of the foregoing taxable items is made by way of illustration and not limitation.~~

~~R. GARY CLARK~~

~~TAX ADMINISTRATOR~~

~~DATE FILED: December 9, 1988~~

~~EFFECTIVE DATE: December 31, 1988~~

~~THIS REGULATION AMENDS AND SUPERCEDES REGULATION SU 87-35~~

~~PROMULGATED MAY 1, 1987.~~