

State of Rhode Island - Division of Taxation

Sales and Use Tax

Regulation SU 87-9

Billing, Application of Tax at Time of

A retailer who bills customers at stated periods, (monthly, for example), for a series of purchases made during that period, may total the individual sale prices and impose the tax on the aggregate amount of the bill in lieu of imposing a tax on each sale.

R. GARY CLARK
TAX ADMINISTRATOR

DATE: May 1, 1987