

State of Rhode Island - Division of Taxation

Sales and Use Tax

Regulation SU 90-130

Newspapers and Periodicals

The sales/use tax does not apply to the sale of or the storage, use or other consumption of newspapers in this state.

"Newspaper" means an unbound publication printed on newsprint which contains a news editorial comment, opinions, features, advertising matter and other matters of public interest.

"Newspaper" does not include a magazine, handbill, circular, flyer, sales catalog, or similar item unless the item is printed for and distributed as part of a newspaper.

Magazines and other periodicals, whether sold over the counter or by subscription are subject to the sales/use tax.

R. GARY CLARK
TAX ADMINISTRATOR

DATE FILED: December 7, 1990

EFFECTIVE DATE: December 31, 1990