

State of Rhode Island - Division of Taxation

Sales and Use Tax

Regulation SU 92-136

Bibles and Other Canonized Scriptures

The sale, storage and use or other consumption in this state of bibles or any other canonized scriptures is subject to tax notwithstanding the provisions of R.I.G.L. 44-18-30(30). Such bibles and other canonized scriptures are subject to tax in accordance with the United State Supreme Court's decision in *Texas Monthly, Inc. v. Bullock*, 489 US 1, 1989.

R. GARY CLARK
TAX ADMINISTRATOR

EFFECTIVE DATE: JANUARY 1, 1993