State of Rhode Island – Division of Taxation

Sales and Use Tax

Regulation SU 87-93

Replacement Parts

If the sale of tangible personal property by a retailer includes the furnishing of replacement parts or materials pursuant to the warranty provisions of the contract of sale, sales of such property to the retailer are sales for resale with respect to which tax does not apply.

R. GARY CLARK

TAX ADMINISTRATOR

DATE: May 1, 1987