

State of Rhode Island - Division of Taxation

Sales and Use Tax

Regulation SU 87-100

Sterilizing Agents

Sales of sterilizing agents to dairies, breweries, soft drink manufacturers and the like, are not exempt as materials which are consumed and used directly in the process of manufacture of tangible personal property for sale. The act of sterilizing containers is antecedent to the manufacture of the product.

R. GARY CLARK
TAX ADMINISTRATOR

DATE: May 1, 1987