

State of Rhode Island - Division of Taxation

Sales and Use Tax

Regulation SU 87-101

Stonecutters and Monument Workers

This industry is considered as being primarily engaged in the production of tangible personal property for retail sale. Therefore, the sales tax will apply to the total sales price of the units produced for sale.

The addition of a name, date or inscription on property already owned by the customer is considered to be a service and as such no tax will be passed on to the customer on the charge for such service. The monument worker should pay a tax as a consumer on materials used in performing a service of this nature.

(Cross reference: Manufacturing, Property and Public Utilities Service Used in)

R. GARY CLARK
TAX ADMINISTRATOR

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