

State of Rhode Island - Division of Taxation

Sales and Use Tax

Regulation SU 87-107

Tire Recapping

Tire recappers must collect the sales tax when they sell a recapped tire and when they recap an individual's tires on special order, they must collect the tax on the total amount charged, since in the first instance they are selling tangible personal property and in the second instance they are fabricating or producing tangible personal property on special order for a consideration.

R. GARY CLARK
TAX ADMINISTRATOR

DATE: May 1, 1987