

State of Rhode Island - Division of Taxation

Sales and Use Tax

Regulation SU 87-108

Top Soil, Fill Dirt, Sand, Gravel, and Sod

Sales of top soil, fill dirt, sand, gravel and sod are subject to the sales or use tax. These materials are sold in every instance where they are supplied to tenants, land owners and speculative builders for a consideration.

Suppliers may not, for tax purposes, claim to furnish these materials free when charges are made for services such as "hauling," "loading" and handling."

R. GARY CLARK
TAX ADMINISTRATOR

DATE: May 1, 1987