

State of Rhode Island - Division of Taxation

Sales and Use Tax

Regulation SU 87-19

Medical Laboratories

Medical laboratories are the consumers of all supplies, materials and chemicals used in the testing and/or analysis of patient specimens.

Testing materials, supplies and chemicals whose components may or may not be listed in the pharmacopoeia as defined in Section 5-19-1 of the Rhode Island General Laws of 1956, as amended, do not qualify for exemption as they are not deemed to be sold on prescription or to be taken internally or applied directly to the body of a patient for the cure, mitigation or prevention of disease.

R. GARY CLARK
TAX ADMINISTRATOR

DATE: May 1, 1987