

State of Rhode Island - Division of Taxation

Sales and Use Tax

Regulation SU 87-45

Film Rentals

The use tax does not apply to the consideration charged by out-of-state motion picture film distributors for the rentals of motion picture film made by them to a person in the business of operating a motion picture house or drive-in theatre in Rhode Island.

R. GARY CLARK
TAX ADMINISTRATOR

DATE: May 1, 1987