

State Of Rhode Island – Division Of Taxation

Sales and Use Tax

Regulation SU 04-141

Non-Motorized Vehicles (Trailers)

(a) Non-Motorized Vehicles - Nonrecreational Trailers

Retailers of boat trailers, horse trailers, storage trailers, utility trailers, and other nonrecreational trailers are required to add and collect the Rhode Island sales tax to the purchase price regardless of the requirement that the trailer is subject to registration by the Division of Motor Vehicles except as provided in section (b). The retailer must collect the tax whether or not the purchaser is a resident of Rhode Island.

(b) Non-Motorized Vehicles – Recreational Trailers

(1) Sold to Residents: The sales or use tax on non-motorized recreational trailers purchased by residents used as a temporary dwelling for travel, camping, recreational and vacation uses requiring registration shall not be added by the retailer but shall be paid directly by the purchaser to the tax administrator's representative at the time of Rhode Island registration or by the 20th of the month next following the date of purchase, whichever is earlier.

(2) Sold to Nonresidents: See Regulation SU 04-131.

R. GARY CLARK
TAX ADMINISTRATOR

EFFECTIVE: January 1, 2004

THIS REGULATION AMENDS AND SUPERCEDES REGULATION SU 96-141 PROMULGATED JANUARY 1, 1996.

CROSS REFERENCE: REGULATION SU 04-131 "Motor Vehicles and Nonmotorized Recreational Vehicles Sold to Nonresidents"