

State of Rhode Island - Division of Taxation

Sales and Use Tax

Regulation SU 87-83

Peddlers and Street Vendors

Peddlers and street vendors who do not have regularly established places of business, and do not have permits to make sales at retail, are deemed to be the final users or consumers of the tangible personal property which they purchase. Therefore, persons selling tangible personal property to such persons are making sales at retail the receipts from which are subject to the sales tax.

R. GARY CLARK
TAX ADMINISTRATOR

DATE: May 1, 1987