

State of Rhode Island - Division of Taxation

Sales and Use Tax

Regulation SU 87-88

Producing, Fabricating and Processing Property Furnished by Consumers

Tax applies to charges for producing, fabricating, processing, printing, or imprinting tangible personal property for consumers who furnish either directly or indirectly the materials used.

"Producing," "fabricating" and "processing" include any operation which results in the creation or production of tangible personal property or which is a step in a process or series of operations resulting in the creation or production of tangible personal property.

"Producing," "fabricating" and "processing" do not include operations which do not result in the creation or production of tangible personal property or which do not constitute a step in a process or series of operations resulting in the creation or production of tangible personal property, but which constitute merely the repair or reconditioning of tangible personal property to refit it for the use for which it was originally produced.

R. GARY CLARK
TAX ADMINISTRATOR

DATE: May 1, 1987