

State of Rhode Island - Division of Taxation

Sales and Use Tax

Regulation SU 88-35

Dentists and Dental Laboratories

(A) The tax does not apply to materials and supplies which are consumed directly in the fabrication of or which become a component of a denture or other oral prostheses in replacement of a missing part, i.e., materials used in the construction and repair of dentures such as acrylics, rebasing and restoration materials, teeth, lucitone, biotone resins, jet repair acrylic, impression materials, waxes, baseplates, patent and prescription medicines, oxygen, nitrous oxide and carbon dioxide.

(B) Nor does the tax apply to finished prosthetic appliances such as dental casts, inlays, onlays, crowns, fixed and removable bridges, pontics, bands, space maintainers, bars, full and partial dentures, orthodontic appliances, retainers, obdurators, custom made mouth pieces, etc.

(C) However, items not used for either of the purposes mentioned in paragraphs (A) or (B), but which are used incidentally in the rendition of professional or laboratory services, are not exempt from the tax.

Examples of such taxable items are:

Appointment Books	Mirrors
Broaches	Napkins
Brushes, Tooth Cleaning	Paper Cups
Burs	Pumice
Cotton Rolls	Scalers
Discs, Sandpaper	Scissors
Examination Blanks	Sandpaper Strips
Excavators	Soap
Floss Silk	Towels
Forceps	Tray, Impression
Gauze	Trays, Aluminum
Handpieces and Angles	Trays, Plastic

Instruments

Waste Receivers

Mandrels

X-Ray Supplies

Matrix Bands

The enumeration of the foregoing taxable items is made by way of illustration and not limitation.

R. GARY CLARK
TAX ADMINISTRATOR

DATE FILED: December 9, 1988

EFFECTIVE DATE: December 31, 1988

THIS REGULATION AMENDS AND SUPERCEDES REGULATION SU 87-35
PROMULGATED MAY 1, 1987.