

State of Rhode Island - Division of Taxation

Sales and Use Tax

Regulation SU 95-114

Use Tax - Payment of by Purchasers

Purchasers of tangible personal property, the storage, use, or other consumption of which is subject to the use tax, must pay the tax:

Business Purchases:

- (1) to the person from whom such property is purchased if such person holds a seller's permit, or a certificate of authority to collect tax, under the Sales and Use Tax Act,
- (2) directly to the Tax Administrator if the person from whom the tangible personal property is purchased does not hold such a permit or certificate.

Individual Consumer Purchases:

Individual consumers may pay the tax when filing their personal income tax return by entering the amount of use tax due on the appropriate line on RI Form 1040.

Purchasers should not pay the tax to a person who does not hold a seller's permit or a certificate of authority to collect tax. Purchasers will be liable for payment of the tax to the Tax Administrator unless receipts are obtained from sellers holding a retailer's permit or a certificate of authority to collect tax.

**R. GARY CLARK
TAX ADMINISTRATOR**

DATE: JANUARY 1, 1995

**THIS REGULATION AMENDS AND SUPERCEDES REGULATION SU 87-114
PROMULGATED MAY 1, 1987.**