

# **State of Rhode Island - Division of Taxation**

## **Sales and Use Tax**

### **Regulation 97-142**

#### **Mobile and Manufactured Homes**

"Mobile and manufactured home" means a detached residential unit designed:

- (1) For a long term occupancy and containing sleeping accommodations, a flush toilet, and a tub or shower bath and kitchen facilities, and having both permanent plumbing and electrical connections for attachment to outside systems;
- (2) To be transported on its own wheels or on a flatbed or other trailer or detachable wheels;  
and
- (3) To be placed on pads, piers, or tied down, at the site where it is to be occupied as a residence complete and ready for occupancy, except for minor and incidental unpacking and assembly operations and connection to utilities systems.

Mobile and manufactured homes as defined above are exempt from the sales and use tax.

Mobile and manufactured homes contemplated by Chapter 31-44 are of the types located in a mobile home and/or manufactured home park and therefore do not include modular homes.

R. GARY CLARK  
TAX ADMINISTRATOR

EFFECTIVE: January 1, 1997