

State of Rhode Island - Division of Taxation

Motor Fuel Tax

Regulation MF 89-06

Purchases of Motor Fuels in Rhode Island by Nonregistered Distributors or Exporters

A nonregistered distributor or exporter purchasing motor fuel in Rhode Island for shipment within or outside this state must pay the Rhode Island motor fuel tax to the Rhode Island distributor. The tax applies whether the seller or purchaser is obligated to deliver to a common carrier or the purchaser picks up with his or her own vehicle.

The nonregistered person or company may file a claim for refund with the tax administrator for Rhode Island tax paid fuel purchases of fuels which have been sold outside this state or to the U.S. Government. The refund must be filed within two hundred forty (240) days from the date of the Rhode Island tax paid fuel purchases.

R. GARY CLARK TAX ADMINISTRATOR

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EFFECTIVE DATE: December 31, 1989