

State of Rhode Island - Division of Taxation

Sales and Use Tax

Regulation SU 87-75

Moving Companies - Crating Materials

Lumber and other crating, packing or packaging materials purchased by moving or hauling companies, whether purchased from local or out-of-state suppliers, and which are used in Rhode Island to make up crates or other packaging devices for moving, hauling or shipping furniture, machinery or other items, are subject to the sales or use tax, notwithstanding the fact that such crates or devices are used to move, haul, or ship such items from points within Rhode Island to points outside Rhode Island, and notwithstanding the further fact that such crates or devices are not returned to this state.

R. GARY CLARK
TAX ADMINISTRATOR

DATE: May 1, 1987