

State of Rhode Island - Division of Taxation

Sales and Use Tax

Regulation SU 89-127

Refundable Deposit for Disposal of Used Batteries

Refundable battery deposits collected by a retailer and held in trust for the state in accordance with R.I.G.L. 23-60-3 are not part of the selling price of an item sold and therefore are not subject to the tax provided that such charge is separately stated on the invoice.

R. GARY CLARK
TAX ADMINISTRATOR

DATE FILED: February 9, 1989

EFFECTIVE DATE: March 1, 1989