

State of Rhode Island and Providence Plantations  
Rhode Island Department of Revenue  
Division of Taxation

**Public Notice of Proposed Rule-Making**

Pursuant to the provisions of 42-35-3(a)(1) of the General Laws of Rhode Island, and in accordance with the Administrative Procedures Act Chapter 42-35 of the General Laws, the Division of Taxation hereby gives notice of its intent to repeal a regulation regarding Livestock and Poultry.

The purpose of this rule making is to repeal regulation SU 87-57 “Livestock and Poultry” also identified by ERLID 256. The content of regulation SU 87-57 will be merged with Regulation SU 14-151 “Commercial Farming and Related Items” identified by ERLID 7691. The repeal of this regulation shall take effect June 1, 2014.

The proposed regulation and concise summary of non-technical requirements and proposed new rules are available for public inspection at [www.tax.ri.gov](http://www.tax.ri.gov), in person at The Rhode Island Division of Taxation, or requested by e-mail at [Michael.Canole@tax.ri.gov](mailto:Michael.Canole@tax.ri.gov) or by calling Michael Canole at (401) 574-8729.

In the development of the proposed regulation, consideration was given to: (1) alternative approaches; (2) overlap or duplication with other statutory and regulatory provisions; and (3) whether the regulation, in and of itself, would have significant economic impact on small business. No alternative approach, duplication, or overlap was identified based upon available information.

All interested parties are invited to submit written or oral comments concerning the proposed regulations by Wednesday, April 23, 2014 to Michael Canole, Rhode Island Division of Taxation, One Capitol Hill, Providence, RI – telephone number (401) 574-8729 or via e-mail at [Michael.Canole@tax.ri.gov](mailto:Michael.Canole@tax.ri.gov). A public hearing to consider the proposed regulation will be held on Wednesday, April 23, 2014 at 9:30 a.m. at the Rhode Island Division of Taxation, One Capitol Hill, Providence, RI, at which time and place all persons interested therein will be heard. The room is accessible to the disabled and interpreter services for the hearing impaired will be provided if requested 48 hours prior to the hearing. Requests for this service can be made in writing to Michael Canole at the Rhode Island Division of Taxation, One Capitol Hill, Providence, RI 02908 or by calling (401) 574-8729.

**Rhode Island Department of Revenue**

**Division of Taxation**

**Concise summary of all non-technical requirements pursuant to RIGL Section 42-35-3(a)(1) for Rules and Regulations regarding Feeds, Fertilizer, Plants and Seeds, Cattle Bedding, Chicken Litter – SU 01-44**

**The purpose of this rule making is to repeal regulation SU 01- 44 “Livestock and Poultry” also identified by ERLID 265. The content of regulation SU 01-44 will be merged with Regulation SU 14-151 “Commercial Farming and Related Items” identified by ERLID 7691. The repeal of this regulation shall take effect June 1, 2014.**

~~State of Rhode Island -- Division of Taxation~~  
~~Sales and Use Tax~~

~~Regulation SU-87-57~~

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~~Livestock and Poultry~~

~~The tax does not apply to the sale of livestock and poultry of a kind the products of which ordinarily constitute food for human consumption.~~

~~This exemption does not include and the tax applies to the sale of animals of a kind the products of which do not ordinarily constitute food for human consumption, such as cats, dogs, horses, canaries, parrots, etc.~~

~~R. GARY CLARK~~  
~~TAX ADMINISTRATOR~~

~~DATE: May 1, 1987~~