

## 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 RIGL §42-35-3(a)(1) 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 regulation SU 87-102 Storm Windows – Combination Windows.

The purpose of this rule making process is to repeal SU 87-102 in light of Regulation 91-27 Contractors and Subcontractors – “Regulation C”. This repeal shall take effect January 1, 2011.

The proposed rule to be repealed and concise summary of non-technical requirements and proposed new rules are available for public inspection at [www.tax.ri.gov](http://www.tax.ri.gov), in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 [mcanole@tax.ri.gov](mailto:mcanole@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) 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, November 24, 2010 to Michael Canole, Rhode Island Division of Taxation, One Capitol Hill, Providence, RI – telephone number (401) 574-8729 or via, e-mail at [mcanole@tax.ri.gov](mailto:mcanole@tax.ri.gov). A public hearing to consider the proposed regulation will be held on Wednesday, November 24, 2010 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 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)**

**Rules and Regulation on Storm Windows – Combination Windows - Repealed**

**The purpose of this rule making process is to repeal SU 87-102 in light of Regulation 91-27 Contractors and Subcontractors – “Regulation C”. This repeal shall take effect January 1, 2011.**

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

## ~~Sales and Use Tax~~

### ~~Regulation SU 87-102~~

~~-~~

### ~~Storm Windows -- Combination Windows, Etc.~~

~~In the case of lump sum contracts where the vendor actually fabricates the windows— that is, buys the metal, screen, glass, etc., and makes the whole window to measure and installs same—the vendor is to be treated as a contractor and should pay the tax to suppliers as a consumer.~~

~~Where the vendor does not actually fabricate the window, but merely measures each window and sends these measurements to a factory to be manufactured, the vendor is considered as selling and installing a complete unit of standard equipment and should charge the tax on the full selling price. If the full retail selling price is segregated from the charge for installation on the sales invoice, the tax applies only to the retail selling price of the property.~~

~~Where the retailer sells the type of ready made window which is not measured to fit but is merely attached to the outside wall, the vendor is a retailer and should charge the tax on the total selling price.~~

~~R. GARY CLARK  
TAX ADMINISTRATOR~~

~~DATE: May 1, 1987~~