

280-RICR-20-70-3

TITLE 280 – DEPARTMENT OF REVENUE

CHAPTER 20 – DIVISION OF TAXATION

SUBCHAPTER 70 – SALES AND USE TAX

PART 3 – BIBLES AND OTHER CANONIZED SCRIPTURES

3.1 Purpose

This regulation implements R.I. Gen. Laws §§ 44-18 and 44-19 relating to Sales and Use Tax.

3.2 Authority

This regulation is promulgated pursuant to R.I. Gen. Laws Chapter 44-18 as amended, R.I. Gen. Laws §§ 44-1-4, 44-18.1-1 and 44-19-33. Additionally, these regulations have been prepared in accordance with the requirements of R.I. Gen. Laws Chapter 42-35 – Rhode Island Administrative Procedures Act.

3.3 Application

The terms and provisions of these rules and regulations shall be liberally construed to permit the Department of Revenue to effectuate the purposes of R.I. Gen. Laws § 44-18.1 and other applicable state laws and regulations.

3.4 Severability

If any provision of these rules and regulations, or the application thereof to any person or circumstances, is held invalid by a court of competent jurisdiction, the validity of the remainder of the rules and regulations shall not be affected thereby.

3.5 Bibles and Other Canonized Scriptures

The sale, storage and use or other consumption in this state of bibles or any other canonized scriptures is subject to tax notwithstanding the provisions of R.I. Gen. Laws § 44-18-30(29). Such bibles and other canonized scriptures are subject to tax in accordance with the United State Supreme Court's decision in *Texas Monthly, Inc. v. Bullock*, 489 US 1, 1989.