

2015 -- H 6086

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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2015

A N A C T

RELATING TO TAXATION - CIGARETTE TAX

Introduced By: Representatives Morgan, Giarrusso, Reilly, and Price

Date Introduced: April 16, 2015

Referred To: House Finance

It is enacted by the General Assembly as follows:

1 SECTION 1. Section 44-20-15 of the General Laws in Chapter 44-20 entitled "Cigarette
2 Tax" is hereby amended to read as follows:

3 **44-20-15. Confiscation of contraband cigarettes and other property.** -- (a) All
4 cigarettes which are held for sale or distribution within the borders of this state in violation of the
5 requirements of this chapter, are declared to be contraband goods and may be seized by the tax
6 administrator or his or her agents, or employees, or by any sheriff or his or her deputy or any
7 police officer when directed by the tax administrator to do so, without a warrant. ~~All cigarettes~~
8 ~~seized by the state under this chapter shall be destroyed.~~

9 (b) All fixtures, equipment, and all other materials and personal property on the premises
10 of any distributor or dealer who, with the intent to defraud the state, fails to keep or make any
11 record, return, report, or inventory; keeps or makes any false or fraudulent record, return, report,
12 or inventory required by this chapter; refuses to pay any tax imposed by this chapter; or attempts
13 in any manner to evade or defeat the requirements of this chapter shall be forfeited to the state.

14 SECTION 2. This act shall take effect upon passage.

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EXPLANATION
BY THE LEGISLATIVE COUNCIL
OF
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- 1 This act would eliminate the requirement that all cigarettes seized by the state in violation
- 2 of state taxation laws be destroyed.
- 3 This act would take effect upon passage.

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