

2016 -- H 7724

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LC004945
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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2016

A N A C T

RELATING TO TAXATION -- TAXATION OF BEVERAGE CONTAINERS, HARD-TO-DISPOSE MATERIAL AND LITTER CONTROL PARTICIPATION PERMITTEE

Introduced By: Representatives Lancia, Chippendale, Costa, Nardolillo, and Filippi

Date Introduced: February 24, 2016

Referred To: House Finance

It is enacted by the General Assembly as follows:

1 SECTION 1. Section 44-44-3.7 of the General Laws in Chapter 44-44 entitled "Taxation
2 of Beverage Containers, Hard-to-Dispose Material and Litter Control Participation Permittee" is
3 hereby repealed.

4 ~~**44-44-3.7. Imposition of tax on hard-to-dispose material.** (a) There shall be levied~~
5 ~~and imposed a tax of five cents (\$0.05) per quart (32 oz.) or five and 3/10th cents (\$0.053) per~~
6 ~~liter on lubricating oils, ten cents (\$0.10) per gallon or two and 64/100th cents (\$0.0264) per liter~~
7 ~~on antifreeze, one fourth of one cent (\$.0025) per gallon or 66/10,000ths cents (\$.00066) per liter~~
8 ~~on organic solvents, and fifty cents (\$.50) per tire as defined above. The tax shall be separately~~
9 ~~stated and collected upon the sale by the hard to dispose material wholesalers to a hard to~~
10 ~~dispose material retailer. In the case of new motor vehicles, a fee of three dollars (\$3.00) per~~
11 ~~vehicle shall be levied and paid to the division of motor vehicles in conjunction with titling of the~~
12 ~~vehicle. Every hard to dispose material retailer selling, using, or otherwise consuming in this~~
13 ~~state any hard to dispose material is liable for the tax imposed by this section. Its liability is not~~
14 ~~extinguished until the tax has been paid to the state, except that a receipt from a hard to dispose~~
15 ~~material wholesaler engaging in business in this state or from a hard to dispose material~~
16 ~~wholesaler who is authorized by the tax administrator to collect the tax under rules and~~
17 ~~regulations that he or she may prescribe given to the hard to dispose material retailer is sufficient~~
18 ~~to relieve the hard to dispose material retailer from further liability for the tax to which the~~

1 ~~receipt refers.~~

2 ~~(b) In the event that a person purchases hard to dispose material for its own use or~~
3 ~~consumption and not for resale from a hard to dispose material wholesaler or retailer not engaged~~
4 ~~in business in this state or not authorized by the tax administrator to collect the tax, that person~~
5 ~~shall be liable for the tax imposed by this section.~~

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

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EXPLANATION
BY THE LEGISLATIVE COUNCIL
OF

A N A C T

RELATING TO TAXATION -- TAXATION OF BEVERAGE CONTAINERS, HARD-TO-DISPOSE MATERIAL AND LITTER CONTROL PARTICIPATION PERMITTEE

- 1 This act would repeal the imposition of the tax on hard-to-dispose material.
- 2 This act would take effect upon passage.

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