

2019 -- H 5615

LC001383

STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2019

A N A C T

RELATING TO TAXATION -- ELECTRONIC PAYMENT OF SALES TAXES

Introduced By: Representatives Noret, Serpa, Hawkins, Caldwell, and Canario

Date Introduced: February 27, 2019

Referred To: House Finance

It is enacted by the General Assembly as follows:

1 SECTION 1. Chapter 44-1 of the General Laws entitled "State Tax Officials" is hereby  
2 amended by adding thereto the following section:

3 **44-1-28.1. Electronic payment of taxes.**

4 Notwithstanding any inconsistent language to the contrary in this chapter, all sales and  
5 use tax payments made electronically shall be credited to the taxpayer when received, irrespective  
6 of the day of the week or time of day they are received.

7 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 -- ELECTRONIC PAYMENT OF SALES TAXES

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1           This act would require that the tax administrator credit electronic sales and use tax  
2 payments made electronically exactly when received.

3           This act would take effect upon passage.

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