2019 -- H 5615

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, Calkwell, and Canario

Date Introduced: February 27, 2019

Referred To: House Finance

It is enacted by the General Assembly as follows:

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


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

SECTION 2. This act shall take effect upon passage.
This act would require that the tax administrator credit electronic sales and use tax payments made electronically exactly when received.

This act would take effect upon passage.