

2022 -- H 7331

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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2022

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A N A C T

RELATING TO CORPORATIONS, ASSOCIATIONS, AND PARTNERSHIPS --  
CORPORATIONS - GENERAL PROVISIONS

Introduced By: Representatives Casimiro, and Noret

Date Introduced: February 04, 2022

Referred To: House Corporations

It is enacted by the General Assembly as follows:

1           SECTION 1. Chapter 7-1 of the General Laws entitled "Corporations - General Provisions"  
2 is hereby amended by adding thereto the following section:

3           **7-1-27. State of emergency.**

4           If a state of emergency declared in this or any other state or by the federal government  
5 renders substantial compliance with the provisions of title 7 impossible or unreasonable, the  
6 secretary of state may promulgate emergency rules and regulations to modify filing procedures and  
7 waive or compromise fees and/or penalty fees.

8           SECTION 2. Chapter 44-11 of the General Laws entitled "Business Corporation Tax" is  
9 hereby amended by adding thereto the following section:

10          **44-11-2.4. State of emergency.**

11          If a state of emergency declared in this or any other state or by the federal government  
12 renders substantial compliance with the provisions of § 44-11-2(e) impossible or unreasonable, the  
13 tax administrator may promulgate emergency rules and regulations to modify filing procedures and  
14 waive or compromise minimum corporate taxes.

15          SECTION 3. This act shall take effect upon passage.

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EXPLANATION  
BY THE LEGISLATIVE COUNCIL  
OF

A N A C T

RELATING TO CORPORATIONS, ASSOCIATIONS, AND PARTNERSHIPS --  
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1           This act would authorize the secretary of state and tax administrator during a declared state  
2 of emergency issued by this state, another state or the federal government and under circumstances  
3 in which it is impossible or unreasonable to comply with filing and/or minimum tax procedures, to  
4 promulgate emergency rules and regulations related to filing procedures.

5           This act would take effect upon passage.

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