LC01335

STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2012

AN ACT

RELATING TO MOTOR AND OTHER VEHICLES -- MOTOR FUEL TAX

Introduced By: Representatives Phillips, Nunes, Johnston, O'Neill, and Ucci

<u>Date Introduced:</u> February 16, 2012

Referred To: House Finance

It is enacted by the General Assembly as follows:

1 SECTION 1. Section 31-36-7 of the General Laws in Chapter 31-36 entitled "Motor Fuel

2 Tax" is hereby amended to read as follows:

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3 31-36-7. Monthly report of distributors -- Payment of tax. -- (a) State requirements. -

4 Every distributor shall, on or before the twentieth (20th) day of each month, render a report to the

tax administrator, upon forms to be obtained from the tax administrator, of the amount (number

of gallons) of fuels purchased, sold, or used by the distributor within this state and the amount of

7 fuels sold by the distributor without this state from fuels within this state during the preceding

8 calendar month, and, if required by the tax administrator as to purchases, the name or names of

the person or persons from whom purchased and the date and amount of each purchase, and as to

sales, the name or names of the person or persons to whom sold and the amount of each sale, and

shall pay at the same time to the administrator tax at the rate of thirty-two cents (\$0.32) twenty-

seven cents (\$0.27) per gallon on all taxable gallons of fuel sold or used in this state.

13 (b) Federal requirements. - In the event the federal government requires a certain portion

of the gasoline tax to be dedicated for highway improvements, then the state controller is directed

to establish a restricted receipt account and deposit that portion of gasoline tax receipts which

brings the state into federal compliance.

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EXPLANATION

BY THE LEGISLATIVE COUNCIL

OF

AN ACT

RELATING TO MOTOR AND OTHER VEHICLES -- MOTOR FUEL TAX

This act would reduce the gasoline tax by five cents (\$.05) from thirty-two cents (\$0.32)

per gallon to twenty-seven cents (\$0.27) per gallon.

This act would take effect upon passage.

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