

2012 -- S 2241

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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2012

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A N A C T

RELATING TO TAXATION -- EXCISE ON MOTOR VEHICLES AND TRAILERS

Introduced By: Senator William A. Walaska

Date Introduced: January 26, 2012

Referred To: Senate Finance

It is enacted by the General Assembly as follows:

1 SECTION 1. Section 44-34-4.1 of the General Laws in Chapter 44-34 entitled "Excise on
2 Motor Vehicles and Trailers" is hereby amended to read as follows:

3 **44-34-4.1. Exemptions for buses, trucks and trailers in interstate commerce. –**

4 (a) Notwithstanding any provision of the general laws to the contrary, the operation of a
5 ~~bus~~, truck, or trailer by a ~~bus or~~ trucking company in interstate commerce shall not be subject to
6 the provisions of the excise tax imposed by this chapter, on the condition that the ~~bus~~, truck
7 and/or trailer is utilized exclusively in interstate commerce.

8 (b) Notwithstanding any provision of the law or regulation to the contrary, the operation
9 of a bus by a bus company in interstate commerce shall not be subject to the provisions of the
10 excise tax imposed by this chapter, on the condition that the bus is used eighty percent (80%) or
11 more of the time in interstate commerce and provided that the bus company shall provide a
12 properly executed affidavit attesting to the fact that the bus is used no less than eighty percent
13 (80%) of the time in interstate commerce.

14 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 -- EXCISE ON MOTOR VEHICLES AND TRAILERS

1 This act would provide that buses, trucks and trailers operated by a bus company or truck
2 company would not be subject to excise tax on the condition that the bus, truck and/or trailer is
3 utilized for more than eighty percent (80%) of the time in interstate commerce.

4 This act would take effect upon passage.

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