

2014 -- S 2727

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LC004675  
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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2014

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A N A C T

RELATING TO MOTOR AND OTHER VEHICLES - OPERATOR LICENSES - STATE TAX  
PAYMENTS

Introduced By: Senators Goldin, Pearson, Pichardo, Lynch, and Cool Rumsey

Date Introduced: March 05, 2014

Referred To: Senate Special Legislation and Veterans Affairs

It is enacted by the General Assembly as follows:

1 SECTION 1. Section 31-3-6.1 of the General Laws in Chapter 31-3 entitled "Registration  
2 of Vehicles" is hereby amended to read as follows:

3 **31-3-6.1. List of vehicles and licenses on which taxes delinquent -- Denial of renewal**  
4 **of registration and licenses. --** (a) The administrator/division of motor vehicles shall furnish to  
5 the Tax Administrator a listing showing the names, addresses and social security numbers of  
6 persons whose operator's license and/or motor vehicle registration is subject to renewal within  
7 ninety (90) days. If within ninety (90) days prior to the renewal date the tax administrator  
8 determines that any person seeking to renew his/her operator's license and/or registration has  
9 neglected or refused to file any tax returns or to pay any tax administered by the tax administrator  
10 and that such tax matter is not pending administrative or appellate review, the tax administrator  
11 shall send a written notice to such person informing him/her of the tax administrator's intention to  
12 inform the division of motor vehicles not to renew the person's operator license and/or motor  
13 vehicle registration and of the procedures available to the person to contest that determination.

14 (b) Within twenty-one (21) days from the date of such notice, the licensee or registrant  
15 may request, in writing, a conference with the tax administrator or his/her designee, in order to  
16 show proof of payment of all taxes or for the purpose of entering into a time payment agreement  
17 for the delinquent taxes satisfactory to the tax administrator. Notwithstanding any general or  
18 public law to the contrary, if the licensee or registrant provides proof of involuntary

1 unemployment and proof that employment is being actively sought to the tax administrator during  
2 the course of such a conference, this may be considered sufficient reason to allow license or  
3 registration renewal during the verifiable period of involuntary unemployment. The tax  
4 administrator shall promulgate rules and regulations to implement the provisions of this section.

5 (c) If upon the expiration of twenty-one (21) days from the date of the notice to the  
6 licensee or registrant or, if a conference has been requested, after a conference has been held, the  
7 licensee or registrant has not demonstrated to the satisfaction of the tax administrator that he/she  
8 has filed all required returns and paid all required taxes, or that the licensee or registrant has not  
9 entered into time payment arrangement satisfactory to the tax administrator, the tax administrator  
10 shall notify the administrator/division of motor vehicles that the licensee or registrant is  
11 delinquent in filing tax returns and/or remitting taxes due. The tax administrator shall send a copy  
12 of the notification to the licensee or registrant.

13 (d) The administrator/division of motor vehicles shall not renew any operator's license or  
14 registration upon expiration thereof until all state taxes, interest and attendant penalties have been  
15 paid in full or the licensee or registrant has entered into a time payment agreement satisfactory to  
16 the tax administrator.

17 (e) If the licensee thereafter files an overdue return and/or remits past taxes due or enters  
18 into a satisfactory time payment agreement with respect to any and all returns due and taxes  
19 payable, the tax administrator shall, within five (5) business days of a licensee's request, provide  
20 the appropriate agency or authority the certificate of good standing specified in section 5-76-5.  
21 Within five (5) business days of receiving such a certificate, the agency or authority shall  
22 reinstate, reissue, renew or otherwise extend the licensee's license.

23 (f) Payment of tax not an admission. - If the licensee or registrant files an overdue return  
24 and/or remits past due taxes in order to apply for or renew a license or registration, said late filing  
25 and/or payment shall not be an admission of a violation of any criminal tax statute regarding late  
26 filing and/or late payment. The tax administrator shall not refer such person to the Attorney  
27 General for prosecution based solely upon said late filing and/or payment of past due taxes.

28 SECTION 2. This act shall take effect upon passage.

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EXPLANATION  
BY THE LEGISLATIVE COUNCIL  
OF

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- 1           This act would allow persons who are subject to license or registration non-renewal as a
- 2 result of failure to pay taxes to obtain a conditional renewal during their period of unemployment.
- 3           This act would take effect upon passage.

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