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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2010

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A N A C T

RELATING TO SALE AND USE TAXES - LIABILITY AND COMPUTATION

Introduced By: Representatives Trillo, Ruggiero, and Lima

Date Introduced: February 03, 2010

Referred To: House Finance

It is enacted by the General Assembly as follows:

1           SECTION 1. Chapter 44-18 of the General Laws entitled "Sales and Use Taxes-Liability  
2 and Computation" is hereby amended by adding thereto the following section:

3           **44-18-41. Exemption from sales tax - Certain days.** -- (1) Notwithstanding any general  
4 or special law to the contrary, for days which the Commonwealth of Massachusetts does not  
5 impose a sales tax upon non-business sales at retail of tangible personal property as defined by  
6 the general laws, the state of Rhode Island shall not impose a sales tax on said property but for the  
7 purposes of this section, tangible personal property shall not include telecommunications, tobacco  
8 products, subject to the excise imposed by the general laws, gas, steam, electricity, motor  
9 vehicles, motorboats, meals, or a single item whose price is in excess of two thousand five  
10 hundred dollars (\$2,500).

11           (2) On any day which sales tax is not added to the sale price or collected from any non-  
12 business purchaser any sales tax erroneously or improperly collected shall be remitted to the  
13 division of taxation.

14           (3) All reporting requirements imposed upon vendors of tangible personal property, by  
15 law or by regulation shall remain in effect for all days which the sales tax is not imposed by this  
16 section.

17           (4) The division of taxation shall issue instructions or forms or promulgate rules or  
18 regulations necessary to carry out this act.

1 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 SALE AND USE TAXES - LIABILITY AND COMPUTATION

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1           This act would create certain days when a sales tax is not imposed on certain tangible  
2 items. These days would be the same as those days during which the Commonwealth of  
3 Massachusetts does not collect or impose a sales tax.

4           This act would take effect upon passage.

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