

2011 -- H 5839

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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2011

A N A C T

RELATING TO TAXATION -- EXCISE ON MOTOR VEHICLES AND TRAILERS

Introduced By: Representative Patricia A. Serpa

Date Introduced: March 08, 2011

Referred To: House 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 Notwithstanding any provision of the general laws to the contrary, the operation of a bus, truck,
5 or trailer by a bus [company](#) 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 [more than eighty percent \(80%\) of the time](#) in interstate
8 commerce.

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

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EXPLANATION
BY THE LEGISLATIVE COUNCIL
OF
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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 exclusively for more than eighty percent (80%) of the time in interstate commerce.
- 4 This act would take effect upon passage.

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