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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 TAXATION -- EXCISE ON MOTOR VEHICLES AND TRAILERS

Introduced By: Representatives Serpa, Kilmartin, Walsh, Carter, and Melo

Date Introduced: February 25, 2010

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 or trucking company in interstate commerce shall not be subject to the  
6 provisions of the excise tax imposed by this chapter, on the condition that the bus, truck and/or  
7 trailer is utilized **exclusively** more than eighty percent (80%) of the time in interstate commerce.

8           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

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

4           This act would take effect upon passage.

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