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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2015

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A N A C T

RELATING TO MOTOR AND OTHER VEHICLES -- MOTOR FUEL TAX

Introduced By: Senators Felag, Walaska, McCaffrey, Ottiano, and Lombardo

Date Introduced: January 13, 2015

Referred To: Senate Finance

It is enacted by the General Assembly as follows:

1 SECTION 1. Section 31-36-7 of the General Laws in Chapter 31-36 entitled "Motor Fuel  
2 Tax" is hereby amended to read as follows:

3 **31-36-7. Monthly report of distributors -- Payment of tax. --** (a) State requirements. -  
4 Every distributor shall, on or before the twentieth (20th) day of each month, render a report to the  
5 tax administrator, upon forms to be obtained from the tax administrator, of the amount (number  
6 of gallons) of fuels purchased, sold, or used by the distributor within this state and the amount of  
7 fuels sold by the distributor without this state from fuels within this state during the preceding  
8 calendar month, and, if required by the tax administrator as to purchases, the name or names of  
9 the person or persons from whom purchased and the date and amount of each purchase, and as to  
10 sales, the name or names of the person or persons to whom sold and the amount of each sale, and  
11 shall pay at the same time to the administrator tax at the rate of ~~thirty-two cents (\$0.32)~~ twenty-  
12 seven cents (\$0.27) per gallon on all taxable gallons of fuel sold or used in this state.

13 (b) Federal requirements. - In the event the federal government requires a certain portion  
14 of the gasoline tax to be dedicated for highway improvements, then the state controller is directed  
15 to establish a restricted receipt account and deposit that portion of gasoline tax receipts which  
16 brings the state into federal compliance.

17 Beginning July 1, 2015 and every other year thereafter, the gasoline tax shall be adjusted  
18 by the percentage of increase in the Consumer Price Index for all Urban Consumers (CPI-U) as  
19 published by the United States Bureau of Labor Statistics determined as of September 30 of the

1 prior calendar year; said adjustment shall be rounded to the nearest one cent (\$.01) increment,  
2 provided that the total tax shall not be less than provided for in section (a).

3 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 reduce the tax per gallon on all taxable gallons of gasoline sold or used in  
2 this state from thirty-two cents (\$0.32) per gallon to twenty-seven cents (\$0.27) per gallon.

3           This act would take effect upon passage.

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