

2019 -- S 0550

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LC000936
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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2019

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A N A C T

RELATING TO TAXATION - TAXATION OF BEVERAGE CONTAINERS, HARD-TO-DISPOSE MATERIAL AND LITTER CONTROL PARTICIPATION PERMITTEE

Introduced By: Senator Ryan W. Pearson

Date Introduced: March 14, 2019

Referred To: Senate Environment & Agriculture

(by request)

It is enacted by the General Assembly as follows:

1 SECTION 1. The title of Chapter 44-44 of the General Laws entitled "Taxation of
2 Beverage Containers, Hard-to-Dispose Material and Litter Control Participation Permittee" is
3 hereby amended to read as follows:

4 ~~CHAPTER 44-44~~

5 ~~Taxation of Beverage Containers, Hard to-Dispose Material and Litter Control Participation~~
6 ~~Permittee~~

7 CHAPTER 44-44

8 TAXATION OF BEVERAGE CONTAINERS, AND LITTER CONTROL PARTICIPATION

9 PERMITTEE

10 SECTION 2. Section 44-44-3.7 of the General Laws in Chapter 44-44 entitled "Taxation
11 of Beverage Containers, Hard-to-Dispose Material and Litter Control Participation Permittee" is
12 hereby repealed.

13 ~~44-44-3.7. Imposition of tax on hard-to-dispose material.~~

14 ~~(a) There shall be levied and imposed a tax of five cents (\$0.05) per quart (32 oz.) or five~~
15 ~~and 3/10th cents (\$0.053) per liter on lubricating oils, ten cents (\$0.10) per gallon or two and~~
16 ~~64/100th cents (\$0.0264) per liter on antifreeze, one fourth of one cent (\$.0025) per gallon or~~
17 ~~66/10,000ths cents (\$.00066) per liter on organic solvents, and fifty cents (\$.50) per tire as~~
18 ~~defined above. The tax shall be separately stated and collected upon the sale by the hard-to-~~

1 ~~dispose material wholesalers to a hard to dispose material retailer. In the case of new motor~~
2 ~~vehicles, a fee of three dollars (\$3.00) per vehicle shall be levied and paid to the division of motor~~
3 ~~vehicles in conjunction with titling of the vehicle. Every hard to dispose material retailer selling,~~
4 ~~using, or otherwise consuming in this state any hard to dispose material is liable for the tax~~
5 ~~imposed by this section. Its liability is not extinguished until the tax has been paid to the state,~~
6 ~~except that a receipt from a hard to dispose material wholesaler engaging in business in this state~~
7 ~~or from a hard to dispose material wholesaler who is authorized by the tax administrator to~~
8 ~~collect the tax under rules and regulations that he or she may prescribe given to the hard to~~
9 ~~dispose material retailer is sufficient to relieve the hard to dispose material retailer from further~~
10 ~~liability for the tax to which the receipt refers.~~

11 ~~(b) In the event that a person purchases hard to dispose material for its own use or~~
12 ~~consumption and not for resale from a hard to dispose material wholesaler or retailer not engaged~~
13 ~~in business in this state or not authorized by the tax administrator to collect the tax, that person~~
14 ~~shall be liable for the tax imposed by this section.~~

15 SECTION 3. 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 - TAXATION OF BEVERAGE CONTAINERS, HARD-TO-DISPOSE MATERIAL AND LITTER CONTROL PARTICIPATION PERMITTEE

- 1 This act would eliminate the tax imposed on hard-to-dispose materials such as lubricating
- 2 oils, glycol-based antifreeze and tires used on motor vehicles.
- 3 This act would take effect upon passage.

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