

2014 -- S 2147

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LC003143
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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2014

A N A C T

RELATING TO TAXATION - LIABILITY AND COMPUTATION

Introduced By: Senator William A. Walaska

Date Introduced: January 29, 2014

Referred To: Senate Finance

It is enacted by the General Assembly as follows:

1 SECTION 1. Section 44-18-19 of the General Laws in Chapter 44-18 entitled "Sales and
2 Use Taxes - Liability and Computation" is hereby amended to read as follows:

3 **44-18-19. Collection of sales tax by retailer. --** The retailer shall add the tax imposed by
4 this chapter to the sale price or charge, and when added the tax constitutes a part of the price or
5 charge, is a debt from the consumer or user to the retailer, and is recoverable at law in the same
6 manner as other debts; provided, that the amount of tax that the retailer collects from the
7 consumer or user is as follows:

8 and where the amount of the sale is more than one dollar and eight cents (\$1.08) the
9 amount of the tax is computed at the rate of six percent (6%); ~~provided that the amount of tax~~
10 ~~that the retailer collects from the consumer or user for the period commencing July 1, 1990 is as~~
11 ~~follows:~~

12 ~~and where the amount of the sale is more than one dollar and seven cents (\$1.07) the~~
13 ~~amount of the tax is computed at the rate of seven percent (7%).~~

14 SECTION 2. This act shall take effect on July 1, 2014.

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EXPLANATION
BY THE LEGISLATIVE COUNCIL
OF
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- 1 This act would reduce the sales tax from 7% to 6%.
- 2 This act would take effect on July 1, 2014.

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