

2022 -- S 2305

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LC004654
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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2022

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A N A C T

RELATING TO MOTOR AND OTHER VEHICLES -- MOTOR FUEL TAX

Introduced By: Senators de la Cruz, Algieri, Rogers, Paolino, and E Morgan

Date Introduced: February 15, 2022

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.**

4 (a) State requirements. Every distributor shall, on or before the twentieth (20th) day of each
5 month, render a report to the tax administrator, upon forms to be obtained from the tax
6 administrator, of the amount (number of gallons) of fuels purchased, sold, or used by the distributor
7 within this state and the amount of fuels sold by the distributor without this state from fuels within
8 this state during the preceding calendar month, and, if required by the tax administrator as to
9 purchases, the name or names of the person or persons from whom purchased and the date and
10 amount of each purchase, and as to sales, the name or names of the person or persons to whom sold
11 and the amount of each sale, and shall pay at the same time to the administrator tax at the rate of
12 thirty-two cents (\$0.32) 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 of
14 the gasoline tax to be dedicated for highway improvements, then the state controller is directed to
15 establish a restricted receipt account and deposit that portion of gasoline tax receipts which brings
16 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 [\(c\) A moratorium is imposed on the payment of the fuel tax until December 31, 2022.](#)

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

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EXPLANATION
BY THE LEGISLATIVE COUNCIL
OF

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2 2022.

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