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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2010

A N A C T

RELATING TO TAXATION -- EXCISE ON MOTOR VEHICLES AND TRAILERS

Introduced By: Senator Leonidas P. Raptakis

Date Introduced: March 18, 2010

Referred To: Senate 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

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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