

2023 -- H 6108

LC002469

STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2023

A N A C T

RELATING TO TAXATION -- SALES AND USE TAXES -- LIABILITY AND
COMPUTATION

Introduced By: Representatives Azzinaro, Lima, Slater, Costantino, and Hull

Date Introduced: March 03, 2023

Referred To: House Finance

It is enacted by the General Assembly as follows:

1 SECTION 1. Chapter 44-18 of the General Laws entitled "Sales and Use Taxes - Liability
2 and Computation" is hereby amended by adding thereto the following section:

3 **44-18-41. Tax credit on core charge attributable to recycling fee, deposit, or disposal**
4 **fee - Refund.**

5 A person who paid sales tax on a core charge attributable to a recycling fee, deposit, or
6 disposal fee for a component, part, or battery for automobile equipment may calculate a credit and
7 seek a refund from the department under this section in an amount equal to the sales tax paid.

8 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 grant a tax credit for any tax placed upon the sale of automobile parts which
- 2 have a core charge.
- 3 This act would take effect upon passage.

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