

2020 -- H 7625

LC004630

STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2020

A N A C T

RELATING TO TAXATION -- ELECTRONIC PAYMENT OF SALES TAXES

Introduced By: Representatives Noret, Williams, Alzate, McNamara, and Corvese

Date Introduced: February 14, 2020

Referred To: House Finance

It is enacted by the General Assembly as follows:

- 1 SECTION 1. Chapter 44-1 of the General Laws entitled "State Tax Officials" is hereby
- 2 amended by adding thereto the following section:
- 3 **44-1-28.1. Electronic payment of taxes.**
- 4 [Notwithstanding any inconsistent language to the contrary in this chapter, all sales and use](#)
- 5 [tax payments made electronically shall be credited to the taxpayer when submitted, irrespective of](#)
- 6 [the day of the week or time of day they are received.](#)
- 7 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 -- ELECTRONIC PAYMENT OF SALES TAXES

- 1 This act would require that the tax administrator credit electronic sales and use tax
- 2 payments made electronically exactly when submitted.
- 3 This act would take effect upon passage.

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