

2012 -- H 7493

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LC01385
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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2012

A N A C T

RELATING TO TAXATION

Introduced By: Representatives Azzinaro, Guthrie, Edwards, Blazejewski, and DaSilva

Date Introduced: February 09, 2012

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 -
2 Liability and Computation" is hereby amended by adding thereto the following section:
3 **44-18-8.1. Excise tax not subject to sales or use tax. – [Notwithstanding any law or](#)**
4 **[regulation to the contrary, no sales or use tax shall be imposed on the excise tax paid to the cities](#)**
5 **[and towns by purchasers or lessees of motor vehicles.](#)**
6 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 prohibit the imposition of a sales or use tax on the excise tax paid to the
- 2 cities and towns of the state by purchasers or lessees of motor vehicles.
- 3 This act would take effect upon passage.

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