

2012 -- S 2196

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LC00328
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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2012

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A N A C T

RELATING TO MOTOR AND OTHER VEHICLES -- MOTOR FUEL TAX

Introduced By: Senator Walter S. Felag

Date Introduced: January 24, 2012

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. --** (a) State requirements.
4 Every distributor shall, on or before the twentieth (20th) day of each month, render a report to the
5 tax administrator, upon forms to be obtained from the tax administrator, of the amount (number
6 of gallons) of fuels purchased, sold, or used by the distributor within this state and the amount of
7 fuels sold by the distributor without this state from fuels within this state during the preceding
8 calendar month, and, if required by the tax administrator as to purchases, the name or names of
9 the person or persons from whom purchased and the date and amount of each purchase, and as to
10 sales, the name or names of the person or persons to whom sold and the amount of each sale, and
11 shall pay at the same time to the administrator tax at the rate of ~~thirty-two cents (\$0.32)~~ twenty-
12 eight cents (\$0.28) 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
14 of the gasoline tax to be dedicated for highway improvements, then the state controller is directed
15 to establish a restricted receipt account and deposit that portion of gasoline tax receipts which
16 brings the state into federal compliance.

17 SECTION 2. Section 31-36-7 of the General Laws in Chapter 31-36 entitled "Motor Fuel
18 Tax" is hereby amended to read as follows:

19 **31-36-7. Monthly report of distributors -- Payment of tax. --** (a) State requirements.

1 Every distributor shall, on or before the twentieth (20th) day of each month, render a report to the
2 tax administrator, upon forms to be obtained from the tax administrator, of the amount (number
3 of gallons) of fuels purchased, sold, or used by the distributor within this state and the amount of
4 fuels sold by the distributor without this state from fuels within this state during the preceding
5 calendar month, and, if required by the tax administrator as to purchases, the name or names of
6 the person or persons from whom purchased and the date and amount of each purchase, and as to
7 sales, the name or names of the person or persons to whom sold and the amount of each sale, and
8 shall pay at the same time to the administrator tax at the rate of thirty-two cents (\$0.32) per gallon
9 on all taxable gallons of fuel sold or used in this state.

10 (b) Federal requirements. - In the event the federal government requires a certain portion
11 of the gasoline tax to be dedicated for highway improvements, then the state controller is directed
12 to establish a restricted receipt account and deposit that portion of gasoline tax receipts which
13 brings the state into federal compliance.

1 SECTION 3. This act shall take effect upon passage.

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EXPLANATION
BY THE LEGISLATIVE COUNCIL
OF

A N A C T

RELATING TO MOTOR AND OTHER VEHICLES -- MOTOR FUEL TAX

1 This act would reduce the tax per gallon on all taxable gallons of gasoline sold or used in
2 this state from thirty-two cents (\$0.32) per gallon to twenty-eight cents (\$0.28) per gallon.

3 This act would take effect upon passage.

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