2013 -- H 5980

STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2013

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A N   A C T

RELATING TO TAXATION -- SALES TAX HOLIDAY

Introduced By: Representatives Marshall, Blazejewski, Hull, Gallison, and O'Brien

Date Introduced: April 11, 2013

Referred To: House Finance

It is enacted by the General Assembly as follows:

1   SECTION 1. Chapter 44-18.1 of the General Laws entitled "Adoption of the Streamlined

2   Sales and Use Tax Agreement" is hereby amended by adding thereto the following section:

3   **44-18.1-23.1. Roger Williams sales tax holiday. --** (a) There shall be a sales tax holiday

4   on May 25, 26 and 27, 2013, which shall be named the "Roger Williams Sales Tax Holiday." All

5   sales in this state during that time period are included and exempt from all sales and use taxes.

6   (b) A sales tax holiday shall be in effect in Rhode Island for each and every day during

7   which a sales tax holiday is in effect in the Commonwealth of Massachusetts.

8   (c) The tax administrator shall report to the general assembly on or before December 31

9   of each year the gross amount of sales tax revenue that would have been collected by the state but

10   for the previous year's sales tax holiday.

11   SECTION 2. This act shall take effect upon passage and shall expire January 1, 2014.

EXPLANATION

BY THE LEGISLATIVE COUNCIL

OF

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RELATING TO TAXATION -- SALES TAX HOLIDAY

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1   This act would create a sales tax holiday in the state of Rhode Island on May 25, 26 and

2   27, 2013, which would apply to all sales during that time and would be known as the "Roger

3   Williams Sales Tax Holiday." The act would establish a sales tax holiday in Rhode Island for

4   each day during which there is a sales tax holiday in the Commonwealth of Massachusetts.

5   Finally, this act would require the tax administrator to report to the general assembly the amount

6   of sales tax revenue not collected because of a sales tax holiday.

7   This act would take effect upon passage and would expire January 1, 2014.

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