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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2013

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A N A C T

RELATING TO ALCOHOLIC BEVERAGES - TAXATION OF BEVERAGES

Introduced By: Senators Raptakis, Miller, McCaffrey, Algiere, and Lynch

Date Introduced: January 16, 2013

Referred To: Senate Finance

It is enacted by the General Assembly as follows:

1 SECTION 1. Section 3-10-5 of the General Laws in Chapter 3-10 entitled "Taxation of
2 Beverages" is hereby amended to read as follows:

3 **3-10-5. Information supplemental to returns -- Audit of books.** -- (a) The tax
4 administrator may at any time request further information from any person or from the officers
5 and employees of any corporation which he or she may deem necessary to verify, explain or
6 correct any return made in pursuance of the provisions of this chapter, and for the like purpose the
7 administrator or his or her authorized agent may examine the books of account of that person or
8 corporation during business hours.

9 ~~(b) Each licensee authorized to sell intoxicating beverages at wholesale or retail in this~~
10 ~~state shall file an annual report on or before February 1 with the division of taxation in the form~~
11 ~~required by the tax administrator. Such report shall included, but not limited to, total sales of~~
12 ~~alcoholic beverages, sales tax and excise tax collections on such sales for immediately preceding~~
13 ~~calendar year. Annually, on or before May 1, the tax administrator shall prepare and submit to the~~
14 ~~chairs of house and senate finance committees a report reflecting data from the annuals reports~~
15 ~~submitted by said licensee to the division of taxation. The tax administrator's report shall compile~~
16 ~~total sales of alcoholic beverages, sales tax and excise tax collections by county.~~

1 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 ALCOHOLIC BEVERAGES - TAXATION OF BEVERAGES

1 This act would repeal the provision of the law that requires each licensee authorized to
2 sell intoxicating beverages to file an annual report with the division of taxation, detailing sales
3 information and tax collections on such sales.

4 This act would take effect upon passage.

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