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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 [Class A](#) licensee authorized to sell intoxicating beverages at wholesale or retail  
10 in this state shall file an annual report on or before February 1 with the division of taxation in the  
11 form 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

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

4           This act would take effect upon passage.

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