

2013 -- S 0732

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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2013

A N A C T

RELATING TO TAXATION -- SALES AND USE TAXES -- LIABILITY AND
COMPUTATION

Introduced By: Senators Walaska, Bates, Raptakis, Felag, and McCaffrey

Date Introduced: March 13, 2013

Referred To: Senate 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 **44-18-41. Sales and use tax return annual reconciliation.** -- [Notwithstanding any](#)
4 [provision of the general or public laws, or rule or regulation to the contrary, the department of](#)
5 [revenue shall not require a seller of tangible personal property to file a sales and use tax return](#)
6 [annual reconciliation, and form T-204 R is hereby declared obsolete and null and void.](#)

7 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 TAXATION -- SALES AND USE TAXES -- LIABILITY AND
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- 1 This act would prohibit the department of revenue from requiring a seller of tangible
- 2 personal property to file a sales and use tax return annual reconciliation.
- 3 This act would take effect upon passage.

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