LC003677

2014 -- H 7657

STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2014

AN ACT

RELATING TO MOTOR AND OTHER VEHICLES -- REGISTRATION OF VEHICLES

Introduced By: Representative Spencer E.Dickinson Date Introduced: February 27, 2014

Referred To: House Finance

It is enacted by the General Assembly as follows:

SECTION 1. Section 31-3-4 of the General Laws in Chapter 31-3 entitled "Registration
 of Vehicles" is hereby amended to read as follows:

3 <u>31-3-4. Proof of payment of sales or use tax. – (a)</u> Each person, before obtaining an 4 original or transferral registration for a motor vehicle in this state, shall furnish evidence that any 5 tax due with reference to the motor vehicle pursuant to the provisions of chapters 18 and 19 of title 44 has been paid in accordance with regulations prescribed by the tax administrator, and on 6 7 any forms that are approved by the tax administrator and the state administrator of the division of motor vehicles. The administrator of the division of motor vehicles shall, upon the request of the 8 9 tax administrator, and after due hearing by the tax administrator, suspend or revoke a motor 10 vehicle registration of any person who fails to pay any tax due in connection with the sale, 11 storage, use, or other consumption of the motor vehicle pursuant to the provisions of chapters 18 12 and 19. 13 (b) With regard to the payment of any sale and/or use tax with regard to the purchase of a 14 new and/or used automobile from a bona fide licensed dealer, the purchaser has ninety (90) days

15 from the date of purchase to register said vehicle with the division of motor vehicles and to pay

16 any tax due without the imposition of any penalties and/or interest pursuant to the provisions of §

17 <u>44-19-20.</u>

18 SECTION 2. Section 31-4-3 of the General Laws in Chapter 31-4 entitled "Transfer of
19 Vehicles" is hereby amended to read as follows:

1 <u>31-4-3. Temporary registration -- Invoice voucher issued by dealer. --</u> (a) Any person 2 who purchases a motor vehicle from a bona fide licensed dealer and/or who presently has a motor 3 vehicle registered in this state, may, when the vehicle purchased is <u>new or</u> of the same type as the 4 presently owned and registered vehicle, operate the newly acquired motor vehicle for a period of 5 twenty (20) ninety (90) days following the date of the original dated voucher. During this period any operator of the newly acquired vehicle shall carry the original dated bill of sale or invoice 6 7 voucher which shall be accompanied by a numbered state sales tax form. The voucher or bill of 8 sale shall recite the registration number to be transferred from the former vehicle to the newly 9 acquired vehicle if applicable. The voucher or bill of sale shall clearly and conspicuously state in 10 bold print that the purchaser has ninety (90) days from the date of purchase to register said 11 vehicle with the division of motor vehicles and that any failure to comply will result in the 12 imposition of penalties and/or interest regarding the payment of any sales and/or use tax 13 applicable to the purchase of said vehicle pursuant to the provisions of § 44-19-20. 14 (b) The bill of sale or invoice voucher shall be sequentially and numerically identified, 15 dated on the day of sale, and shall be valid for not more than twenty (20) ninety (90) days 16 following the date of the original dated voucher. No dealer or any other person shall extend or 17 alter the date nor shall a new bill of sale be issued to the purchaser as a means to circumvent this 18 section. 19 (c) Every dealer shall keep a sequential record of each temporary certificate issued and

those records shall be available during business hours for examination by any police officer or inspector of the division of motor vehicles as designated by the administrator of the division of motor vehicles.

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(d) Violations of this section are subject to fines enumerated in section 31-41.1-4.

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

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EXPLANATION

BY THE LEGISLATIVE COUNCIL

OF

AN ACT

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1 This act would allow the purchaser of a new or used motor vehicle from a bona fide 2 licensed dealer to receive a temporary registration plate authorizing the purchaser to operate the 3 motor vehicle for a period of ninety (90) days before registration of said vehicle with the division 4 of motor vehicles and payment of any tax due. The licensed dealer would be required to give the purchaser notice that failure to register the motor vehicle and pay the appropriate sales and/or use 5 tax imposed thereon would result in the further payment of penalties and/or interest. 6 7

This act would take effect upon passage.

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