

2015 -- S 0547

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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2015

A N A C T

RELATING TO MOTOR AND OTHER VEHICLES - MOTOR FUEL TAX

Introduced By: Senators DiPalma, Ottiano, and Felag

Date Introduced: March 03, 2015

Referred To: Senate Finance

It is enacted by the General Assembly as follows:

1 SECTION 1. Section 31-36-1 of the General Laws in Chapter 31-36 entitled "Motor Fuel
2 Tax" is hereby amended to read as follows:

3 **31-36-1. Definitions.** -- Terms in this chapter and chapter 37 of this title are construed as
4 follows:

5 (1) "Administrator" means the tax administrator.

6 (2) "Distributor" includes any person, association of persons, firm, or corporation,
7 wherever resident or located, who shall import or cause to be imported into this state, for use or
8 for sale, fuels, and also any person, association of persons, firm or corporation who shall produce,
9 refine, manufacture, or compound fuels within this state.

10 (3) "Filling station" includes any place, location, or station where fuels are offered for
11 sale at retail.

12 (4) "Fuels" includes gasoline, benzol, naphtha, and other volatile and inflammable
13 liquids (other than lubricating oils, diesel fuel for the propulsion of marine craft, fuels used for the
14 propulsion of airplanes, oils used for heating purposes, manufactured biodiesel fuel as defined in
15 subdivision (14) of this section), used or suitable for use for operating or propelling motor
16 vehicles with internal combustion engines. This does not include benzol and naphtha sold or used
17 for a purpose other than for the operation or propulsion of motor vehicles. Any article or product
18 represented as gasoline for use in internal combustion type engines, used in motor vehicles, shall
19 be equal to or better in quality and specification than that known as "United States government

1 motor gasoline."

2 (5) "Investigator and examiner" means any person appointed by the tax administrator to
3 act as an investigator and examiner.

4 (6) "Owner" includes any person, association of persons, firm, or corporation offering
5 fuels for sale at retail.

6 (7) "Peddlers" means any person, association of persons, firm or corporation, except a
7 distributor as defined in this chapter, who shall distribute gasoline by tank wagon in this state.

8 (8) "Public highways" includes any state or other highway and any public street, avenue,
9 alley, park, parkway, driveway, or public place in any city or town.

10 (9) "Pump" includes any apparatus or machine for raising, driving, exhausting, or
11 compressing fluids, and used in the sale and distribution of fuels.

12 (10) "Purchaser" includes any person, association of persons, firm, or corporation,
13 wherever resident or located, who purchases fuels from a distributor, for use or resale, and any
14 person, association of persons, firm or corporation who purchases from a distributor, gasoline or
15 other volatile and inflammable liquids (other than lubricating oils and oils used for heating
16 purposes) for use other than for propelling motor vehicles.

17 (11) "Retail dealer" means any person, association of persons, firm, or corporation
18 operating a filling station as herein defined in this chapter for the sale or dispensing of motor fuel
19 by delivery into service tank or tanks of any highway motor vehicle which is propelled by an
20 internal combustion motor, other than the highway motor vehicle belonging to the person owning
21 or operating the place of business; provided, however, that sales by a manufacturer or distributor
22 shall not constitute them retail dealers.

23 (12) "State highways" includes only those public highways or those parts of them that
24 shall be constructed or maintained by the department of transportation.

25 (13) "United States government motor gasoline" means that gasoline which is or may be
26 prescribed by the federal specification board of the United States government for use as a fuel for
27 motor vehicle, motor boat, and similar engines.

28 (14) "Manufactured biodiesel fuel" means: (i) Mono-alkyl esters of long chain fatty acids
29 derived from vegetable oils or animal fats which conform to ASTM D6751 specifications for use,
30 [in-state or out-of-state](#), in diesel engines; (ii) That results in employment at a fixed location [in](#)
31 [Rhode Island](#) at a manufacturing facility for biodiesel fuel; and (iii) Any volume of biodiesel fuel
32 that is subsequently blended with other fuels and is used for heating purposes or for operating or
33 propelling motor vehicles notwithstanding the portion of biodiesel blended into any fuel, only the
34 biodiesel portion of the fuel shall be exempt from taxation under chapter 31-36.

1 SECTION 2. This act shall take effect upon passage.

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EXPLANATION
BY THE LEGISLATIVE COUNCIL
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1 This act would amend the definition of "manufactured biodiesel fuel" to include both in-
2 state and out-of-state use for motor fuel tax purposes.

3 This act would take effect upon passage.

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