

2016 -- H 7822

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LC005228
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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2016

A N A C T

RELATING TO TAXATION

Introduced By: Representative John J. DeSimone

Date Introduced: March 03, 2016

Referred To: House Finance

It is enacted by the General Assembly as follows:

1 SECTION 1. Chapter 44-1 of the General Laws entitled "State Tax Officials" is hereby
2 amended by adding thereto the following sections:

3 **44-1-37. Statute of limitations on tax collections.** -- (a) There is hereby established a
4 ten (10) year statute of limitations on the collection of taxes due and payable pursuant to the
5 provisions of this title. All civil actions by or on behalf of the tax administrator, the department of
6 revenue, or the division of taxation, on any tax, interest, and/or penalties assessed by the tax
7 administrator pursuant to the provisions of this title, shall be commenced within ten (10) years
8 next after the cause of action shall accrue, and not after. Provided, the provisions of this section
9 shall not apply to any civil action commenced on or before of July 1, 2016.

10 (b) For purposes of this section, the cause of action accrues on the date the tax first
11 becomes due.

12 **44-1-38. Certificates and letters of good standing.** -- Any person, entity, or other
13 taxpayer, requesting a certificate or letter of good standing from the Rhode Island division of
14 taxation, may submit a single or multiple reasons for the issuance of the certificate of good
15 standing. No such request shall be denied or delayed solely because an applicant included
16 multiple reasons for the request.

17 **44-1-39. Persons not obligated to produce copies of electronically-filed tax returns.** --
18 The Rhode Island division of taxation shall not require any taxpayer to produce a copy of a state
19 tax return which returns the taxpayer has previously filed with the division by electronic means

1 [and for which the division has issued a receipt or acknowledgment of receipt of the tax return.](#)

2 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 establish a ten (10) year statute of limitations on actions for the collection
2 of state taxes. This act would also provide that applicants for a certificate or letter of good
3 standing may provide multiple reasons for requesting a certificate or letter. The act would also
4 provide that the division of taxation would not require taxpayers who file their tax returns
5 electronically with the division to produce copies of their returns to the division.

6 This act would take effect upon passage.

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