

2025 -- H 5395

LC001135

STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2025

A N A C T

RELATING TO MOTOR AND OTHER VEHICLES -- REGISTRATION OF VEHICLES

Introduced By: Representatives McEntee, Casimiro, O'Brien, Fogarty, Spears, Tanzi,
Morales, Caldwell, Craven, and Solomon

Date Introduced: February 07, 2025

Referred To: House Finance

It is enacted by the General Assembly as follows:

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

3 **31-3-4. Proof of payment of sales or use tax.**

4 (a) Each person, before obtaining an original or transferral registration for a motor vehicle
5 in this state, shall furnish evidence that any tax due with reference to the motor vehicle pursuant to
6 the provisions of chapters 18 and 19 of title 44 has been paid in accordance with regulations
7 prescribed by the tax administrator, and on any forms that are approved by the tax administrator
8 and the state administrator of the division of motor vehicles. The administrator of the division of
9 motor vehicles shall, upon the request of the tax administrator, and after due hearing by the tax
10 administrator, suspend or revoke a motor vehicle registration of any person who fails to pay any
11 tax due in connection with the sale, storage, use, or other consumption of the motor vehicle pursuant
12 to the provisions of chapters 18 and 19.

13 (b) Any taxpayer may dispute the valuation of a motor vehicle, upon which value the sales
14 tax is calculated, whether based upon the National Automotive Dealers Association Clean Retail
15 book value or the sales price, whichever is higher. The taxpayer shall have a right to a hearing to
16 appeal the valuation. The tax administrator shall promulgate rules and regulations to carry out this
17 appeals process.

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 allow an appeal of the valuation of a motor vehicle, upon which the sales
- 2 tax is calculated, when registering the motor vehicle.
- 3 This act would take effect upon passage.

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