

2015 -- H 5444

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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2015

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A N A C T

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

Introduced By: Representatives Marcello, Serpa, Hearn, Shekarchi, and Morgan

Date Introduced: February 12, 2015

Referred To: House 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. Business community statute of limitations.~~ **Business community and**  
4 **personal income tax statute of limitations.** - (a) There is hereby established a ten (10) year  
5 statute of limitations on the collection of any business tax and/or personal income tax imposed by  
6 reason of or pursuant to authorization by any law of the state of Rhode Island.

7 (b) The statute of limitations provided for herein shall commence at the time the tax is  
8 deemed owed to the division of taxation.

9 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 establish a ten (10) year statute of limitations on the collection of any
- 2 business tax and/or personal income tax owed to the division of taxation.
- 3 This act would take effect upon passage.

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