

2019 -- H 5779

LC001664

STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2019

A N A C T

RELATING TO MOTOR AND OTHER VEHICLES -- LICENSES AND REGISTRATIONS

Introduced By: Representatives Filippi, Place, Nardone, Roberts, and Lyle

Date Introduced: February 28, 2019

Referred To: House Finance

It is enacted by the General Assembly as follows:

1 SECTION 1. Section 31-3-6.1 of the General Laws in Chapter 31-3 entitled "Registration
2 of Vehicles" is hereby amended to read as follows:

3 **31-3-6.1. List of vehicles and licenses on which taxes delinquent -- Denial of renewal**
4 **of registration and licenses.**

5 (a) The administrator/division of motor vehicles shall furnish to the Tax Administrator a
6 ~~listing showing~~ the names, addresses and social security numbers of persons whose operator's
7 license and/or motor vehicle registration is subject to renewal within ninety (90) days. If within
8 ninety (90) days prior to the renewal date the tax administrator determines that any person
9 seeking to renew his/her operator's license and/or registration has neglected or refused to file any
10 tax returns or to pay any tax administered by the tax administrator and that such tax matter is not
11 pending administrative or appellate review, the tax administrator shall send a written notice to
12 such person informing him/her of the tax administrator's intention to inform the division of motor
13 vehicles not to renew the person's operator license and/or motor vehicle registration and of the
14 procedures available to the person to contest that determination.

15 (b) Within twenty-one (21) days from the date of such notice, the licensee or registrant
16 may request, in writing, a conference with the tax administrator or his/her designee, in order to
17 show proof of payment of all taxes or for the purpose of entering into a time payment agreement
18 for the delinquent taxes satisfactory to the tax administrator.

19 (c) If upon the expiration of twenty-one (21) days from the date of the notice to the

1 licensee or registrant or, if a conference has been requested, after a conference has been held, the
2 licensee or registrant has not demonstrated to the satisfaction of the tax administrator that he/she
3 has filed all required returns and paid all required taxes, or that the licensee or registrant has not
4 entered into time payment arrangement satisfactory to the tax administrator, the tax administrator
5 shall notify the administrator/division of motor vehicles that the licensee or registrant is
6 delinquent in filing tax returns and/or remitting taxes due. The tax administrator shall send a copy
7 of the notification to the licensee or registrant.

8 (d)(1) The administrator/division of motor vehicles shall not renew any operator's license
9 or registration upon expiration thereof until all state taxes, interest and attendant penalties have
10 been paid in full or the licensee or registrant has entered into a time payment agreement
11 satisfactory to the tax administrator.

12 (2) To the extent that the division of motor vehicles, at the time of non-renewal, shall
13 advise the licensee or registrant that delinquent payments for taxes, fines, or fees are due and
14 payable to any city or town, they shall be made payable to the division of motor vehicles. Upon
15 receipt of the payment, the division shall disburse the funds received to the tax administrator or
16 the tax collector of the city or town to which such funds are owed.

17 (e) If the licensee thereafter files an overdue return and/or remits past taxes due or enters
18 into a satisfactory time payment agreement with respect to any and all returns due and taxes
19 payable, the tax administrator shall, within five (5) business days of a licensee's request, provide
20 the appropriate agency or authority the certificate of good standing specified in § 5-76-5. Within
21 five (5) business days of receiving such a certificate, the agency or authority shall reinstate,
22 reissue, renew or otherwise extend the licensee's license.

23 (f) The administrator/division of motor vehicles may promulgate any and all rules and
24 regulations necessary to effectuate the provisions of this section

25 ~~(g)~~(g) Payment of tax not an admission. If the licensee or registrant files an overdue return
26 and/or remits past due taxes in order to apply for or renew a license or registration, said late filing
27 and/or payment shall not be an admission of a violation of any criminal tax statute regarding late
28 filing and/or late payment. The tax administrator shall not refer such person to the Attorney
29 General for prosecution based solely upon said late filing and/or payment of past due taxes.

30 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 require the payment of all outstanding city or town taxes, fees and fines
2 due and payable prior to renewal of a driver's license or vehicle registration. The division of
3 motor vehicles (DMV) would collect all delinquent payments and disburse the funds to the tax
4 collector of said city or town.

5 This act would take effect upon passage.

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