

2013 -- H 6113

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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2013

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A N A C T

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

Introduced By: Representative Michael J. Marcello

Date Introduced: May 14, 2013

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. -- (a) Notwithstanding any public**  
4 **or general law to the contrary, the tax administrator shall establish a ten (10) year statute of**  
5 **limitations on the collection of any tax imposed by reason of or pursuant to authorization by any**  
6 **law of the state of Rhode Island and collected by the tax administrator.**

7 **(b) The statute of limitations provided for herein shall begin to toll 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

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- 1 This act would grant businesses a ten (10) year statute of limitations prior to any
- 2 enforcement of tax collection procedures.
- 3 This act would take effect upon passage.

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