

2024 -- H 7038

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**STATE OF RHODE ISLAND**

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2024

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A N A C T

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

Introduced By: Representatives Azzinaro, Kennedy, and Corvese

Date Introduced: January 05, 2024

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 - Liability  
2 and Computation" is hereby amended by adding thereto the following section:

3           **44-18-41. Tax credit on core charge attributable to recycling fee, deposit, or disposal**  
4 **fee - Refund.**

5           A person who paid sales tax on a core charge attributable to a recycling fee, deposit, or  
6 disposal fee for a component, part, or battery for automobile equipment may calculate a credit and  
7 seek a refund from the department under this section in an amount equal to the sales tax paid.

8           SECTION 2. This act shall take effect upon passage.

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EXPLANATION  
BY THE LEGISLATIVE COUNCIL  
OF

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RELATING TO TAXATION -- SALES AND USE TAXES -- LIABILITY AND  
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- 1            This act would grant a tax credit for any tax placed upon the sale of automobile parts which
- 2   have a core charge.
- 3            This act would take effect upon passage.

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