

2018 -- H 8117

LC005496

STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2018

A N A C T

RELATING TO MOTOR AND OTHER VEHICLES -- REGISTRATION OF VEHICLES

Introduced By: Representatives Costantino, Lima, Marshall, Bennett, and Winfield

Date Introduced: April 26, 2018

Referred To: House Corporations

It is enacted by the General Assembly as follows:

1 SECTION 1. Section 31-3-6.1.1 of the General Laws in Chapter 31-3 entitled
2 "Registration of Vehicles" is hereby amended to read as follows:

3 **31-3-6.1.1. Denial of registration -- Denial of transfer of registration -- Failure to file**
4 **tax returns and/or pay taxes.**

5 (a)(1) On or before October 31 in each year and at least quarterly thereafter, the tax
6 administrator shall furnish the division of motor vehicles, with a list of the names, addresses and
7 social security numbers of persons who have neglected or refused to file a tax return(s) and/or to
8 pay any tax administered by the tax administrator and that there is no administrative or appellate
9 review pending regarding such tax matter.

10 (2) The tax administrator shall also provide a written notice to those persons on the list
11 generated in accordance with the provisions of subsection (a)(1) of this section informing them of
12 the tax administrator's determination of failure to file tax returns and/or pay any tax administered
13 by the tax administrator which determination shall prevent those persons from renewing their
14 operator license and/or motor vehicle registration, and of the procedures available to those
15 persons to contest that determination.

16 (b) Thereafter, the tax administrator, at the times and in the manner mutually agreed to by
17 the tax administrator and the administrator of the division of motor vehicles, shall furnish to the
18 division of motor vehicles the names, addresses and social security numbers of those persons
19 whose names appear on that list but who have subsequently filed all required returns and paid all

1 required taxes, interest and attendant penalties in full or entered into a time payment agreement
2 satisfactory to the tax administrator. Upon receipt of said information, said names, addresses and
3 social security numbers of said persons shall be removed from the list.

4 (c) The administrator of the division of motor vehicles shall not register any motor
5 vehicle or transfer the registration of any motor vehicle for any person whose name appears on a
6 list provided by the tax administrator pursuant to subsection (a) above until all state taxes, interest
7 and attendant penalties have been paid in full and the payment has been certified to the division
8 of motor vehicles by the tax administrator.

9 (d) If the person thereafter files an overdue return and/or remits past taxes due or enters
10 into a satisfactory time payment agreement with respect to any and all returns due and taxes
11 payable, the tax administrator shall, within five (5) business days of the person's request, provide
12 the division of motor vehicles with a certificate of good standing specified in § 5-76-5. Within
13 five (5) business days of receiving such a certificate, the division of motor vehicles shall register
14 or transfer the person's registration.

15 (e) If a person files an overdue return and/or remits past due taxes in order to register a
16 motor vehicle or transfer the registration of a motor vehicle, said late filing and/or payment shall
17 not be an admission of a violation of any criminal tax statute regarding late filing and/or late
18 payment. The tax administrator shall not refer such person to the attorney general for prosecution
19 based solely upon said late filing and/or payment of past due taxes.

20 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 tax administrator to provide written notice to those persons
2 failing to file tax returns and/or pay any tax administered by the tax administrator, informing
3 them that they will be prevented from renewing their operator license and/or motor vehicle
4 registration, and of the procedures available to contest the determination.

5 This act would take effect upon passage.

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