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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2010

A N A C T

RELATING TO TAXATION--SALES AND USE TAXES -- ENFORCEMENT AND
COLLECTION

Introduced By: Senators Bates, DaPonte, and Sosnowski

Date Introduced: January 13, 2010

Referred To: Senate Finance

It is enacted by the General Assembly as follows:

1 SECTION 1. Section 44-19-10.3 of the General Laws in Chapter 44-19 entitled "Sales
2 and Use Taxes - Enforcement and Collection" is hereby amended to read as follows:

3 **44-19-10.3. Electronic filing of sales tax returns.** -- (a) Beginning on January 1, 2010,
4 any person required to collect and remit sales and use tax to the state of Rhode Island who had an
5 average monthly sales and use tax liability of two hundred dollars (\$200) or more per month for
6 the previous calendar year, shall remit said payments by electronic funds transfer or other
7 electronic means defined by the tax administrator. The tax administrator shall adopt rules
8 necessary to administer a program of electronic funds transfer or other electronic filing system.

9 (b) If any person fails to remit said taxes by electronic funds transfer or other electronic
10 means defined by the tax administrator as required hereunder, the amount of tax required to have
11 been electronically transferred shall be increased by the lesser of five percent (5%) of the amount
12 that was not so transferred or five hundred dollars (\$500), whichever is less, unless there was
13 reasonable cause for the failure and such failure was not due to negligence or willful neglect.

14 (c) The tax administrator is authorized to waive the electronic filing requirement in a
15 given year a person who can show that filing electronically will cause undue hardship.

16 (d) Any person engaged in commercial farming as defined in subdivision 44-18-30(32)
17 shall not be subject to the electronic filing requirement as set forth in this section.

18 SECTION 2. This act shall take effect upon passage, and shall apply to all returns

1 required to be filed on or after January 1, 2010.

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EXPLANATION
BY THE LEGISLATIVE COUNCIL
OF

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- 1 This act would exempt commercial farmers from the requirement that sales tax returns be
- 2 filed electronically.
- 3 This act would take effect upon passage.

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