

THE CITY OF PROVIDENCE
STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

RESOLUTION OF THE CITY COUNCIL

No. 211

Approved April 25, 1980

WHEREAS, Senate Bill 80-S 2728 would exempt Cities and Towns from the State Gasoline Tax, and shall not be charged any tax by a distributor,

NOW, THEREFORE, BE IT RESOLVED, That the Members of the City Council of Providence, hereby endorse that Act Exempting Cities and Towns from the Gasoline Tax.

IN CITY COUNCIL

APR 17 1980
READ AND PASSED

Ralph Fargnoli PRES.
Rose M. Mancini CLERK

APPROVED

MAYOR

Vincent A. Cianci, Jr.

APR 25 1980

Special
THE COMMITTEE ON
Energy
Approves Passage of
The Within Resolution

Rose M. Mendelsohn
Clerk Chairman

April 10, 1972

April 18, 1980

Senate Committee on Corporations
Senator William A. Castro, Chairman
110 Brown Street
East Providence, Rhode Island 02914

Dear Senator Castro,

Enclosed are copies of Resolutions presented to the
City Council on April 17, 1980. read and passed by said
members.

Very truly yours,

Rose M. Mendonca,
City Clerk.

RMM/jma
Enclosures

April 18, 1980

Honorable Thomas A. Lynch
United States Senator
1045 Warwick Avenue
Warwick, R.I. 02888

Dear Senator Lynch:

Enclosed is copy of Resolution presented to the City Council
on April 17, 1980, read and passed by said members.

Very truly yours,

Rose M..Mendonca,
City Clerk.

RMM/jld
Enclosure

STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 1980

A N A C T

EXEMPTING CITIES AND TOWNS
FROM THE GASOLINE TAX

Introduced By: Senator Thomas A. Lynch

Date Introduced: March 13, 1980

Referred To: Senate Committee on Corporations

It is enacted by the General Assembly as follows:

- 1 SECTION 1. Sections 31-36-7, 31-36-13 and 31-36-15 of the
2 General Laws in Chapter 31-36 entitled "Gasoline Tax" are hereby
3 amended to read as follows:
- 4 31-36-7. Monthly report of distributors -- Payment of tax.
5 -- Every distributor shall on or before the twenty-fifth day of
6 each month, render a report to the tax administrator, upon forms
7 to be obtained from said tax administrator, of the amount (number
8 of gallons) of fuels purchased, sold, or used by him or it within
9 this state and the amount of fuels sold by him or it without this
10 state from fuels within this state during the preceding calendar
11 month, and, if required by the tax administrator as to purchases,
12 the name or names of the person or persons from whom purchased
13 and the date and amount of each purchase, and as to sales, the
14 name or names of the person or persons to whom sold and the

1 amount and date of each sale, and shall pay at the same time to
2 said tax administrator a tax on all such fuels sold or used by
3 such distributor within this state, the said tax to be at the
4 rate of ten cents (10¢) per gallon-, except, however, such tax
5 shall not be due on gasoline sold to cities and towns.

6 31-36-13. Exemption and reimbursement for sales to United
7 States or outside state -- Emergency sales to other distributors.
8 -- Any person who shall purchase fuels upon which the tax pro-
9 vided in this chapter shall have been paid and shall sell the
10 same outside this state or to the United States government may be
11 reimbursed the amount of such tax in the manner and subject to
12 the conditions herein provided. All claims for reimbursement
13 shall be made under oath to the tax administrator upon forms to
14 be obtained from him, within two hundred forty (240) days from
15 the date of the purchase of such fuels, and shall contain such
16 information and proof as the tax administrator may require that
17 the claimant has paid the tax and that the fuels have been sold
18 by such claimant outside this state or to the United States gov-
19 ernment. Claims for reimbursement shall be paid by the general
20 treasurer from the general fund upon certification by the tax
21 administrator and with the approval of the controller, provided,
22 however, that any distributor shall be exempt from the payment of
23 any tax on fuels sold by such distributor to the United States
24 government or to a person, firm or corporation who or which shall
25 use such fuel solely for the operation of railroad transportation
26 equipment on fixed rails or tracks upon the presentation to the
27 tax administrator by such distributor of proof satisfactory to
28 said tax administrator as to such sale; and provided, further,
29 that any distributor shall be exempt from the payment of any tax
30 on fuels sold by such distributor to another distributor who is
31 registered with the tax administrator-, or to a city or town.

1 31-36-15. Refunds of motor fuel tax. -- Commercial fisher-
2 men who shall use fuels for propelling boats used principally in
3 the business of commercial fishing for which certificates of
4 registration have been issued by the department of environmental
5 management for use in the commercial catching of marine fish,
6 shellfish or lobsters; persons, firms or corporations who or
7 which shall use fuel for marine purposes, including therein fuel
8 used in boats operated commercially for carrying passengers or
9 freight but excluding therefrom fuels used in the operation or
10 propulsion of pleasure craft; lumbermen who shall use fuel for
11 the operation of stationary engines, tractors and other motor
12 vehicles used in the course of lumbering in the forest or woods
13 and which are not registered for use or used on public highways;
14 water well drillers who shall use fuel for the operation of sta-
15 tionary engines on drilling apparatus in the course of boring or
16 drilling wells and not registered for use on the public highways;
17 farmers who shall use fuel for the operation of stationary
18 engines, tractors and other motor vehicles which are used in
19 agricultural work on the farm of the claimant and which are not
20 registered for use or used on public highways; persons, firms or
21 corporations who or which shall use fuel for the operation of
22 (or) airplanes; manufacturers who use fuels, except gasoline and
23 diesel engine fuel as industrial raw material and who use diesel
24 engine fuel for the manufacture of power; and municipalities and
25 sewer commissions or agencies thereof which use fuel in the oper-
26 ation of stationary engines and motor vehicles ~~which--are--not~~
27 ~~registered--for--use-on-public-highways-in-the-operation-of-sewer~~
28 ~~treatment-plants~~; may file claim for reimbursement of tax in the
29 same manner as prescribed in 31-36-13 and shall be reimbursed by
30 the state upon proof satisfactory to the tax administrator that
31 the fuel was used as prescribed in this section. No claim shall
32 be filed wherein the reimbursement sought to be obtained amounts
33 to less than one dollar (\$1.00).

1 SECTION 2. Chapter 31-36 of the General Laws entitled
2 "Gasoline Tax" is hereby amended by adding thereto the following
3 section:

4 31-36-16.1. Payment of Tax by Cities and Towns. -- Cities
5 and towns shall not be subject to the tax provided for in this
6 chapter, and no distributor shall charge a city or town the tax
7 provided for in this chapter.

8 SECTION 3. This act shall take effect on July 1, 1980.

EH219

EXPLANATION
BY THE LEGISLATIVE COUNCIL
OF
AN ACT
EXEMPTING CITIES AND TOWNS
FROM THE GASOLINE TAX

- 1 This act would exempt cities and towns from the State gaso-
- 2 line tax.
- 3 The act would take effect on July 1, 1980.

EH219
