

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. Manduca CLERK

APPROVED

MAYOR

Viviana Cianci, Jr.

APR 25 1980

*Special*  
THE COMMITTEE ON  
*Energy*  
Approves Passage of  
The Within Resolution

*Rose M. Mendelson*  
Clerk Chairman  
April 10, 1972

*0178*  
*APR 10 1972*  
*U.S. HOUSE OF REPRESENTATIVES*  
*COMMITTEE ON ENERGY*

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.

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EH219  
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EXPLANATION  
BY THE LEGISLATIVE COUNCIL  
OF  
AN ACT  
EXEMPTING CITIES AND TOWNS  
FROM THE GASOLINE TAX

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- 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.

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EH219  
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