

CONCISE EXPLANATORY STATEMENT

In accordance with the Administrative Procedures Act, R.I. Gen. Laws § 42-35-2.6, following is a concise explanatory statement:

AGENCY: Department of Revenue

DIVISION: Division of Taxation

RULE IDENTIFIER: 280-RICR-20-70-4 (Supersedes – 9360)

RULE TITLE: Local Meals and Beverage Tax/Food Stamp Purchases/Meal Services

REASON FOR RULEMAKING: To update the regulation to incorporate additional regulations into a central regulation.

ANY FINDING REQUIRED BY LAW AS A PREREQUISITE TO THE

EFFECTIVENESS OF THE RULE: In the development of the proposed regulation, consideration was given to: (1) alternative approaches; (2) overlap or duplication with other statutory and regulatory provisions; and (3) whether the regulation, in and of itself, would have significant economic impact on small businesses. No alternative approach, duplication, or overlap was identified based upon available information.

CHANGE TO TEXT OF THE RULE: Section 4.5 added section A, C-E, and J. Re-added sections 4.9-4.15.

REGULATORY ANALYSIS: The purpose of this regulation is to implement R.I. Gen. Laws §§ 44-18 and 44-19 which provides for the regulation of Local Meals and Beverage Tax.