

## CONCISE EXPLANATORY STATEMENT

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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-20-70-57

**RULE TITLE:** Television Service, Telegraph, Water, Gas, Electricity, and Steam

**REASON FOR RULEMAKING:** To reformat and merge a number of regulations into one.

**CHANGE TO TEXT OF THE RULE:** Added purpose, authority, application, and severability. Reformatted to be RICR compliant. Merged erlids 413 and 329 together.

**REGULATORY ANALYSIS:** 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.