CONCISE EXPLANATORY STATEMENT

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

AGENCY: Rhode Island Department of Revenue

DIVISION: Division of Taxation

RULE IDENTIFIER: 280-RICR-20-30-1

RULE TITLE: Payment of Taxes by Electronic Funds Transfer

REASON FOR RULEMAKING: This regulation was amended to reflect the legislative enactment of R.I. Gen. Laws § 44-30-85.1 and to make clarifying updates due to the passage of time.

ANY FINDING REQUIRED BY LAW AS A PREREQUISITE TO THE EFFECTIVENESS OF THE RULE: No findings were required.

TESTIMONY AND COMMENTS: No testimony or comments were provided for this rule.

CHANGE TO TEXT OF THE RULE: There are no changes between the text of the rule as proposed and the text of the final rule.

REGULATORY ANALYSIS: The proposed regulation reflects the latest statute that mandates electronic filing/payment, removes an outdated weblink, and adds the section to which waivers may be sent.