RHODE ISLAND GOVERNMENT REGISTER
PUBLIC NOTICE OF PROPOSED RULEMAKING

DEPARTMENT OF REVENUE

Title of Rule: Payment of Taxes by Electronic Funds Transfer (280-RICR-20-30-1)

Rule Identifier: 280-RICR-20-30-1

Rulemaking Action: Direct Final Amendment

Important Dates:
Date of Public Notice: 01/30/2020
End of Public Comment: 02/29/2020

Authority for this Rulemaking:
R.I. Gen. Laws § 44-1-4
R.I. Gen. Laws § 44-1-31
R.I. Gen. Laws § 44-19-33
R.I. Gen. Laws § 44-30-95(a)

Summary of Rulemaking Action:
This regulation is being amended to reflect the legislative enactment of RIGL 44-30-85.1 and to make clarifying updates due to the passage of time.

The following changes are being proposed:

-Section 1.1 - Added citation to RIGL 44-30-85.1 and changed "Chapters" to "Sections".

-Section 1.2 - Corrected and added statutory citations.

-Section 1.3 - Corrected statutory citation.

-Section 1.5 - Removed definitions that were not referred to in the regulation.

-Section 1.6(A) - Added a section header.

-Section 1.6(A)(3) - Added a reference to RIGL 44-30-85.1's requirement.

-Section 1.6(A)(4) - Spelled out "ten thousand dollars".

-Section 1.6(B)(1)(b) - Spelled out "thirty".

-Section 1.7 - Corrected reference to Publication 1345 to remove old website link and add publication name.

-Section 1.8(B)(1) - Added citation to RIGL 44-30-85.1.

-Section 1.9(B) - Changed reference to "Tax Administrator" to "EFT Section".

Additional Information and Comments:
If no formal objection is received on or before February 29, 2020, Department of Revenue will file the Amendment without opportunity for public comment..

Objections should be addressed to:
Matthew Cate,
Department of Revenue
One Capitol Hill
Providence, RI 02908
matthew.cate@tax.ri.gov

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The proposed regulation reflects the latest statute that mandates electronic filing/payment, removes an outdated weblink, and adds the section to which waivers may be sent.

For full regulatory analysis or supporting documentation see agency contact person above.