

## **TITLE 280 – DEPARTMENT OF REVENUE**

### **CHAPTER 30 – DIVISION OF MOTOR VEHICLES**

#### **SUBCHAPTER 10 – REGISTRATION**

PART 4 – Rules and Regulations Requiring Proof of Payment of Federal Highway Tax Before Allowing Registration of Heavy Vehicles

#### **4.1 Authority**

This Part is promulgated pursuant to the provisions of R.I. Gen. Laws §§ 31-2-4, 31-3-2, 31-3-3 and 31-3-5.

#### **4.2 Purpose**

In order to continue receiving federal highway funding, the State of Rhode Island adopts the following Rules and Regulations for the purpose of conforming State law with the provisions of 26 U.S.C. § 4481.

#### **4.3 Definitions**

- A. "Federal highway tax" means those taxes imposed on heavy vehicles under 26 U.S.C. § 4481.
- B. "Heavy vehicles" means those highway vehicles weighing at least fifty-five thousand (55,000) pounds and therefore subject to tax under 26 U.S.C. § 4481.
- C. "Taxable period" means the tax period begins on July 1 and ends the following June 30.
- D. "Schedule 1" means this document entitled Schedule of Taxable Highway Motor Vehicles is attached to Form 2290 and upon return to taxpayer, serves as a receipt for proof of payment and proof of suspension of the heavy vehicle use tax.

#### **4.4 Procedure**

- A. The Division of Motor Vehicles requires proof of payment in the form prescribed by the Secretary of the Treasury of the Federal Highway Tax.
- B. Registrations Mailed – An application for registration which is mailed will be considered to be received on the date on which it is postmarked.

- C. Class of Vehicles – Prior to obtaining a registration or renewal of registration, a registrant of a heavy vehicle with a gross vehicle weight of 55,000 pounds or more must submit proof of payment of the tax or proof of suspension of such tax to the Division of Motor Vehicles.
- D. Proof of Payment – Proof of payment or suspension of the tax consists of a receipted Schedule 1 (Form 2290) that is returned by the Internal Revenue Service to a taxpayer filing a return of tax under 26 U.S.C. § 4481, or a photocopy of such receipted Schedule 1.
- E. Taxable Period – Proof of payment must relate to the tax paid or suspended for the taxable period which includes the date that the Division of Motor Vehicles receives the application for registration (with the exception of July, August and September registrations).
  - 1. Since July, August and September represent the first three months of a new tax period, registrants that apply for registration or renewal of registration during these three months need only show proof of payment for the immediately preceding taxable period.
- F. Exemptions
  - 1. Recent Purchase – A vehicle may be registered without proof of payment if the person registering the vehicle presents a bill of sale (or other document evidencing transfer) indicating that the vehicle was purchased by the owner during the preceding sixty (60) days before the state receives the application for registration.
- G. Vehicle Identification Numbers as Valid Proof of Payment and Exceptions
  - 1. Vehicle identification numbers must appear on Schedule 1 (Form 2290) in order for the Schedule 1 to be valid proof of payment for each vehicle EXCEPT if:
    - a. the total number of taxable vehicles exceed 21; or
    - b. the total number of vehicles for which tax has been suspended exceeds 9.
  - 2. When the exceptions in §§ 4.4(G)(1)(a) and (b) of this Part arise, the Schedule 1 will be accepted as proof of payment for the registration of a number of vehicles equal to or less than the total and a list of the vehicle identification numbers is not required as proof of payment as long as the name of the taxpayer appearing on the Schedule 1 is one of the names in which such vehicles are sought to be registered.
- H. Schedule 1 Without Vehicle Identification Numbers And Registrant Was Not Taxpayer On Vehicle

1. If a Schedule 1 which does not include a list of vehicle identification numbers is submitted as proof of payment for the registration of one or more highway motor vehicles, and the name of the taxpayer appearing on the Schedule 1 is not one of the names in which such vehicles are sought to be registered, then such Schedule 1 shall be accepted as proof of payment in support of the registration of a number of vehicles equal to or less than the total number of vehicles on such Schedule 1 provided the Schedule 1 is accompanied by a written statement executed by the taxpayer.
  2. Such written statement shall contain the vehicle identification numbers of the vehicles sought to be registered and a statement that the tax under 26 U.S.C. § 4481(a) has been paid with respect to such vehicles for the taxable period.
  3. The statement must be signed by the taxpayer whose name appears on the Schedule 1.
- I. Suspension Registration System – The Division of Motor Vehicles reserves the option of implementing a suspension registration system whereby proof of payment could be received no later than four (4) months after the beginning of the vehicle registration period upon the condition that automatic suspension of registration would result if no proof of payment is received within the required time.
  - J. Lack of Proof of Payment – Lack of proof of payment will be reason for disallowance of registration or renewal request.

#### **4.5 Severability**

If any provision of these rules and regulations or the application thereof to any person or circumstances shall be held invalid, such invalidity shall not affect the provisions or application of the rules and regulations which can be given effect and to the end of provisions of these rules and regulations are declared to be severable.

**280-RICR-30-10-4**

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**SUBCHAPTER 10 - REGISTRATION**

**PART 4 - RULES AND REGULATIONS REQUIRING PROOF OF PAYMENT OF  
FEDERAL HIGHWAY TAX BEFORE ALLOWING REGISTRATION OF HEAVY  
VEHICLES**

Type of Filing: Refile Capabilities

**Department of State**

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Regulation Effective Date

Original Signing Date

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Department of State Initials

Department of State Date