

**280-RICR-20-00-8**

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

### **CHAPTER 20 – DIVISION OF TAXATION**

#### **SUBCHAPTER 00 – GENERAL ADMINISTRATION**

##### **PART 8 – Conduct of Public Hearings**

### **8.1 Purpose**

To establish a defined set of procedures for the Rhode Island Department of Revenue, Division of Taxation for the conduct of Public Hearings regarding Proposed Rulemaking.

### **8.2 Authority**

This regulation is promulgated pursuant to the authority granted in R.I. Gen. Laws § 42-35-2(a)(4).

### **8.3 Definitions**

#### **A. For the Purpose of this regulation:**

1. "Department" means Rhode Island Department of Revenue, Division of Taxation.
2. "Member of the public" means any individual, firm, business, corporation, association, partnership or other group.
3. "Presiding department official" means the Division of Taxation employee conducting the Public Hearing.
4. "Public hearing" means the convening of Members of the Public and agency personnel for the purpose of obtaining public comment on a Proposed Rulemaking.

5. “Proposed rulemaking” means a proposed new rule, proposed amendment to a rule or proposed repeal of a rule as noticed pursuant to R.I. Gen. Laws § 42-35-2.7.

## **8.4 Procedure for Conduct of Public Hearings**

### **A. Convening of Public Hearing**

1. Public Hearings may be held at the election of the agency or as required pursuant to R.I. Gen. Laws § 42-35-2.8(c).
2. Notice of Public Hearings shall be issued in accordance with the provisions of R.I. Gen. Laws §§ 42-35-2.8 and 42-46-6, when applicable.
3. The Public Hearing shall be held at a time and place designated by the Department.

### **B. Transcription**

1. The Public Hearing shall be transcribed by a stenographer or audio recorded.
2. For Public Hearings, any official transcript, recording, or memorandum summarizing presentations prepared by an agency official shall be made part of the rulemaking record in accordance with R.I. Gen. Laws § 42-35-2.3(b)(5).

### **C. Testimony**

1. Oral Testimony
  - a. Members of the public may make oral testimony during the meeting.
  - b. Members of the public who wish to make oral testimony during the meeting must put their name on the speaker list.
  - c. Members of the public will be called to testify in the order which their names appear on the speaker list.
2. Written Testimony

- a. Written testimony must be submitted via e-mail, fax, hand delivery or regular mail to: Rhode Island Division of Taxation, One Capitol Hill, Providence, RI 02908.

D. Disruptive Conduct

- 1. Members of the Public attending the Public Hearing shall not cause disruptions, including but not limited to: screaming, loud noises, and disorderly gesticulations, which interrupt or distract from the testimony of other Members of the Public or from the ability of the Presiding Department Official to conduct the Public Hearing.

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