

**2009 -- H 5782 SUBSTITUTE A**

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LC02073/SUB A  
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**STATE OF RHODE ISLAND**

**IN GENERAL ASSEMBLY**

**JANUARY SESSION, A.D. 2009**

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A N A C T

RELATING TO MOTOR AND OTHER VEHICLES -- MOTOR FUEL TAX

Introduced By: Representatives Jackson, Martin, A Rice, Sullivan, and Edwards

Date Introduced: February 26, 2009

Referred To: House Finance

It is enacted by the General Assembly as follows:

1           SECTION 1. Section 31-36-1 and Section 31-36-22 of the General Laws in Chapter 31-  
2 36 entitled "Motor Fuel Tax" are hereby amended to read as follows:

3           **31-36-1. Definitions.** -- Terms in this chapter and chapter 37 of this title are construed as  
4 follows:

5           (1) "Administrator" means the tax administrator.

6           (2) "Distributor" includes any person, association of persons, firm, or corporation,  
7 wherever resident or located, who shall import or cause to be imported into this state, for use or  
8 for sale, fuels, and also any person, association of persons, firm or corporation who shall produce,  
9 refine, manufacture, or compound fuels within this state.

10          (3) "Filling station" includes any place, location, or station where fuels are offered for  
11 sale at retail.

12          (4) "Fuels" includes gasoline, benzol, naphtha, and other volatile and inflammable  
13 liquids (other than lubricating oils, diesel fuel for the propulsion of marine craft, fuels used for the  
14 propulsion of airplanes, oils used for heating purposes, manufactured biodiesel fuel ~~that results in~~  
15 ~~employment in Rhode Island at a manufacturing facility for biodiesel fuel~~ as defined in  
16 subdivision (14) of this section), used or suitable for use for operating or propelling motor  
17 vehicles with internal combustion engines. This does not include benzol and naphtha sold or used  
18 for a purpose other than for the operation or propulsion of motor vehicles. Any article or product  
19 represented as gasoline for use in internal combustion type engines, used in motor vehicles, shall

1 be equal to or better in quality and specification than that known as "United States government  
2 motor gasoline."

3 (5) "Investigator and examiner" means any person appointed by the tax administrator to  
4 act as an investigator and examiner.

5 (6) "Owner" includes any person, association of persons, firm, or corporation offering  
6 fuels for sale at retail.

7 (7) "Peddlers" means any person, association of persons, firm or corporation, except a  
8 distributor as defined in this chapter, who shall distribute gasoline by tank wagon in this state.

9 (8) "Public highways" includes any state or other highway and any public street, avenue,  
10 alley, park, parkway, driveway, or public place in any city or town.

11 (9) "Pump" includes any apparatus or machine for raising, driving, exhausting, or  
12 compressing fluids, and used in the sale and distribution of fuels.

13 (10) "Purchaser" includes any person, association of persons, firm, or corporation,  
14 wherever resident or located, who purchases fuels from a distributor, for use or resale, and any  
15 person, association of persons, firm or corporation who purchases from a distributor, gasoline or  
16 other volatile and inflammable liquids (other than lubricating oils and oils used for heating  
17 purposes) for use other than for propelling motor vehicles.

18 (11) "Retail dealer" means any person, association of persons, firm, or corporation  
19 operating a filling station as herein defined in this chapter for the sale or dispensing of motor fuel  
20 by delivery into service tank or tanks of any highway motor vehicle which is propelled by an  
21 internal combustion motor, other than the highway motor vehicle belonging to the person owning  
22 or operating the place of business; provided, however, that sales by a manufacturer or distributor  
23 shall not constitute them retail dealers.

24 (12) "State highways" includes only those public highways or those parts of them that  
25 shall be constructed or maintained by the department of transportation.

26 (13) "United States government motor gasoline" means that gasoline which is or may be  
27 prescribed by the federal specification board of the United States government for use as a fuel for  
28 motor vehicle, motor boat, and similar engines.

29 (14) "Manufactured biodiesel fuel" means: (i) Mono-alkyl esters of long chain fatty acids  
30 derived from vegetable oils or animal fats which conform to ASTM D6751 specifications for use  
31 in diesel engines; (ii) That results in employment in Rhode Island at a fixed location at a  
32 manufacturing facility for biodiesel fuel; and (iii) Any volume of biodiesel fuel that is  
33 subsequently blended with other fuels and is used for heating purposes or for operating or  
34 propelling motor vehicles notwithstanding the portion of biodiesel blended into any fuel, only the

1 [biodiesel portion of the fuel shall be exempt from taxation under chapter 31-36.](#)

2 **31-36-22. Rules and regulations -- Forms.** -- (a) The tax administrator ~~may~~ [shall](#)  
3 prescribe rules and regulations, not inconsistent with law, to carry into effect the provisions of  
4 this chapter and chapter 37 of this title. These rules and regulations, when reasonably designed to  
5 carry out the intent and purpose of these chapters, shall be prima facie evidence of their proper  
6 interpretation. The rules and regulations may from time to time be amended, suspended, or  
7 revoked, in whole or in part, by the tax administrator.

8 (b) The tax administrator ~~may~~ [shall](#) prescribe, and ~~may~~ [shall](#) furnish, any forms  
9 necessary or proper for the administration of these chapters.

10 SECTION 2. This act shall take effect sixty (60) days after passage.

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EXPLANATION  
BY THE LEGISLATIVE COUNCIL  
OF  
A N A C T  
RELATING TO MOTOR AND OTHER VEHICLES -- MOTOR FUEL TAX

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1           This act would define the meaning of a manufactured biodiesel fuel with regard to the  
2 state motor fuel tax.

3           This act would take effect sixty (60) days after passage.

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