



# Rhode Island Department of Revenue

## Division of Taxation

ADV 2024-08  
Tax Administration

ADVISORY FOR TAXPAYERS AND TAX PROFESSIONALS  
February 14, 2024

### **Temporary relief from gross earnings tax application now available**

PROVIDENCE, R.I. – The Rhode Island Division of Taxation today informs utility companies that the gross earnings temporary relief application is now available on the Division’s website. Rebate applications are due on or before May 31, 2024. The [Temporary Relief from Gross Earnings Tax Application](#) form can be found on the [Division’s website](#).

The passage of Rhode Island’s Fiscal Year 2024 budget provided for the addition of temporary relief from the gross earnings tax on electricity and gas.<sup>1</sup> The gross earnings tax on electricity and gas will not be charged to utility customers for usage during the months of December 2023 through March 2024.

Utility companies may be eligible for relief in the amount of the public service corporation tax due that was credited to its electric utility customers and/or its gas utility customers for the months of December 2023 through March 2024. For those months, the utility company must pay the public service corporation tax as defined in statute and apply for temporary relief.

All rebate applications, both original and amended are due on or before May 31, 2024. No applications will be available, or allowed to be filed, after May 31, 2024.

To receive a rebate, an eligible taxpayer may file an application on or before the following dates:

- Period of December 2023 – due February 15, 2024
- Period of January 2024 – due March 15, 2024
- Period of February 2024 – due April 15, 2024
- Period of March 2024 – due May 15, 2024

The above due dates allow for earlier submissions of the rebate applications in advance of the May 31, 2024 statutory deadline for all filings, but taxpayers may file each application by the May 31, 2024 deadline.

The [application](#), [FAQs](#), and additional details can be found on the dedicated [temporary relief from gross earnings tax webpage](#) of the Division’s website: <https://tax.ri.gov>.

Any specific questions related to temporary relief of the gross earnings tax may be directed to the Division’s Corporate Income Tax Section by email at: [Tax.Corporate@tax.ri.gov](mailto:Tax.Corporate@tax.ri.gov), or by phone at: (401) 574-8935, between 8:30 a.m. and 3:30 p.m. on business days.

<sup>1</sup> Enacted in [House Bill 5200, Substitute A, as amended, Article 4, Section 2](#); affects Rhode Island General Laws Section 44-13-37.

---

*The Rhode Island Division of Taxation, part of the Rhode Island Department of Revenue, is open to the public from 8:30 a.m. to 3:30 p.m. business days. For more information, contact the Division of Taxation at (401) 574-8829 or see <https://tax.ri.gov/about-us/contact-us>.*

---