



STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Department of Revenue
DIVISION OF TAXATION
Excise Tax Section
One Capitol Hill
Providence, RI 02908-5800
Fax (401) 574-8914

IMPORTANT NOTICE

TO ALL RHODE ISLAND FILERS OF RENTAL VEHICLE SURCHARGE RETURNS

The 2012 session of the Rhode Island General Assembly enacted into law legislation increasing the rental vehicle surcharge from the present rate of six percent (6.0%) to eight percent (8.0%) of the gross receipts per vehicle on all rentals for each of the first thirty (30) consecutive days. This increase is in effect July 1, 2012.

In addition to the rate change, the amount of the surcharge retained by the rental company will increase from fifty percent (50%) to sixty percent (60%). The remaining forty percent (40%) of the surcharge collected will be remitted to the state. Revised rental vehicle surcharge returns for the quarters ending September 30, 2012 and December 31, 2012 are enclosed. Please discard the returns previously sent for these two quarters.

A revised "Automobile Rental Surcharge Reconciliation Return" which is due by February 15, 2013 is also enclosed. Please discard the previously sent reconciliation return as it does not reflect the change in the percentage retained by the rental company.

Should you have any questions, please call Cheri O'Connor in the Excise Tax section, at (401) 574-8813.

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