



## States' Biofuels Statutes

### STATE OF RHODE ISLAND

*This project was undertaken in partnership with the USDA Office of the Chief Economist, The Office of Energy Policy and New Uses. For information on the full project, visit [States' Biofuels Statutory Citations](#).*

*Current through the 2013 Legislative Session of the Rhode Island General Assembly.*

#### **§ 44-13-5. Deductions for merchandise sales and alternative fuel**

(a) In the case of every corporation whose principal business is manufacturing, selling, and distributing to the public illuminating or heating gas, and upon which a tax is imposed under § 44-13-4(5), and in the case of every corporation upon which a tax is imposed under § 44-13-4(2), there shall be allowed as a deduction from the gross earnings from merchandise sales reported by that corporation in its gross earnings tax returns, the net invoice price plus the transportation cost of the merchandise.

(b) In the case of every corporation upon which a tax is imposed under § 44-13-4 there shall be allowed as a deduction from the gross earnings from sales reported by the corporation in its gross earnings tax returns, the total of gross earnings from the sale of alternative fuel as defined pursuant to the Energy Policy Act of 1992 (P.L. 102-486, Section 301 (42 U.S.C. § 13211)) when used as a separately metered motor fuel that powers a motor vehicle, from January 1, 1998, until December 31, 2007.

**Credits** P.L. 1942, ch. 1212, art. 6, § 2; P.L. 1947, ch. 1887, art. 6, § 1; P.L. 1978, ch. 163, § 1; P.L. 1997, ch. 168, § 3; P.L. 2003, ch. 124, § 2; P.L. 2003, ch. 135, § 2; P.L. 2003, ch. 137, § 2.