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Rhode Island enacts tax amnesty

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In brief

On June 15, 2012, Rhode Island Governor Lincoln Chafee signed [H.B. 7323](#), which includes the "2012 Rhode Island Tax Amnesty Act." The amnesty applies to any tax imposed under Rhode Island law and collected by the tax administrator for any taxable period ending on or prior to December 31, 2011. [[H.B. 7323](#), enacted 6/15/12].

In detail

The amnesty will be conducted for a period of seventy-five days ending on November 15, 2012. To participate in the program taxpayers must file a written application, on a form prescribed by the tax administrator, and submit payment of all taxes and 75% of interest owed to the State for any taxable period ending on or prior to December 31, 2011.

The amnesty applies to taxable periods for which a bill or notice of deficiency determination has been sent and for taxable periods in which an audit has been completed but has not yet been billed. However, amnesty will not be granted to taxpayers who are under any criminal investigation or are a party to any civil or criminal proceeding for fraud in relation to any state tax imposed by Rhode Island and collected by the tax commissioner.



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For more information on PricewaterhouseCoopers' state legislative tracking service, [click here](#).

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