

STATE OF RHODE ISLAND
DIVISION OF TAXATION

ADMINISTRATIVE HEARING

FINAL DECISION AND ORDER

#2024-13

**STATE OF RHODE ISLAND
DEPARTMENT OF REVENUE
DIVISION OF TAXATION
ONE CAPITOL HILL
PROVIDENCE, RHODE ISLAND 02908**

IN THE MATTER OF:

**23-T-026
sales tax refund**

Taxpayer.

DECISION

I. INTRODUCTION

The above-entitled matter came before the undersigned as the result of a Notice of Pre-Hearing Conference and Appointment of Hearing Officer dated March 10, 2023 and issued to the above-captioned taxpayer (“Taxpayer”) by the Division of Taxation (“Division”) in response to a request for hearing filed with the Division. The parties agreed that this matter could be decided on stipulated facts, agreed exhibits, and briefs. The parties agreed to a briefing schedule, and all briefs were timely filed by April 5, 2024.

II. JURISDICTION

The Division has jurisdiction over this matter pursuant to R.I. Gen. Laws § 44-1-1 *et seq.*, R.I. Gen. Laws § 44-18-1 *et seq.*, R.I. Gen. Laws § 44-19-1 *et seq.*, and 280-RICR-20-00-2 *Administrative Hearing Procedures*.

III. ISSUE

The parties agreed that the issue was whether the Division properly denied Taxpayer’s claim for refund with the statute at issue being R.I. Gen. Laws § 44-19-26.

IV. MATERIAL FACTS AND TESTIMONY

The parties filed an agreed statement of facts and exhibits (“ASOF”) which is summarized as follows:¹

1. The Taxpayer is a foreign corporation that was organized under the laws of Delaware and qualified to do business in Rhode Island and has held a Rhode Island Permit to Make Sales at Retail since October of 1988. Exhibits One (1) (Secretary of State records); and (2).

2. The Division is a state agency charged with the administration and enforcement of all state taxes including sales and use tax.

3. On June 30, 2022, the Division received a refund claim from the Taxpayer dated June 21, 2022, seeking a refund of sales tax for the tax period of May, 2019. Exhibit Three (3).

4. On September 20, 2022, the Division sent a letter to Taxpayer denying said claim in full because the claim was “outside the three-year claim for refund timeframe according to” R.I. Gen. Laws § 44-19-26. Exhibit Four (4).

5. On October 19, 2022, the Division received a request for hearing regarding the claim dated October 13, 2022 filed by the entity that purchased the items and paid tax to the Taxpayer with a power of attorney form and a waiver and assignment form. The waiver and assignment form stated that said entity assigned to Taxpayer, “rights to recover sales and use taxes collected from” the purchaser entity that were remitted to the Division for unspecified periods, including the right to “take administrative and/or judicial actions necessary to secure its refund.” Exhibits Seven (7) (power of attorney); Eight (8) (waiver); and 12 (power of attorney).

6. Taxpayer has a history of filing and paying its Rhode Island sales and use tax during the period in question. Exhibit 11.

V. DISCUSSION

A. Legislative Intent

The Rhode Island Supreme Court has consistently held that it effectuates legislative intent by examining a statute in its entirety and giving words their plain and ordinary meaning. *In re Falstaff Brewing Corp.*, 637 A.2d 1047 (R.I. 1994). If a statute is clear and unambiguous, the Court will “give the words their plain and ordinary meaning.” *Hough v. McKiernan*, 108 A.3d 1030, 1035 (R.I. 2015) (citation omitted). The Supreme Court has also established that it will not

¹ See partial stipulation of facts and exhibits filed on December 22, 2023.

interpret legislative enactments in a manner that renders them nugatory or that would produce an unreasonable result. See *Defenders of Animals v. Dept. of Environmental Management*, 553 A.2d 541 (R.I. 1989) (citation omitted). In cases where a statute may contain ambiguous language, the Rhode Island Supreme Court has consistently held that the legislative intent must be considered. The statutory provisions must be examined in their entirety and the meaning most consistent with the policies and purposes of the legislature must be effectuated. *Hough*; and *Providence Journal Co. v. Rodgers*, 711 A.2d 1131 (R.I. 1998).

B. Relevant Statutes and Regulations and Other Information

Pursuant to R.I. Gen. Laws § 44-18-18, Rhode Island imposes a sales tax of 7% on gross receipts of a retailer. Pursuant to R.I. Gen. Laws § 44-18-20, a complementary use tax is imposed on the storage, use or consumption of tangible personal property. Pursuant to R.I. Gen. Laws § 44-18-19, the retailer is responsible for the collection of sales tax.

R.I. Gen. Laws § 44-19-26 provides as follows:

Payment of refunds. Whenever the tax administrator determines that any person is entitled to a refund of any moneys paid by a person under the provisions of chapters 18 and 19 of this title, or whenever a court of competent jurisdiction orders a refund of any moneys paid, the general treasurer shall, upon certification by the tax administrator and with the approval of the director of administration, pay the refund from any moneys in the treasury not appropriated without any further act or resolution making appropriation for the refund. No refund is allowed unless a claim is filed with the tax administrator within three (3) years from the fifteenth (15th) day after the close of the month for which the overpayment was made, or, with respect to determinations made under §§ 44-19-11 — 44-19-14, within six (6) months from the date of overpayment, whichever period expires later.

R.I. Gen. Laws § 44-19-10 provides in part as follows:

Monthly returns and payments — Monthly reports by show promoters.
(a) Except as provided in the Streamlined Sales and Use Tax Agreement contained in Chapter 44-18.1 the taxes imposed by chapter 18 of this title are due and payable to the tax administrator monthly on or before the twentieth (20th) day of the month next succeeding the month for which return is required to be made. On or before the twentieth (20th) day of each month, a return for the previous month shall be filed with

the tax administrator in a form that the tax administrator may prescribe. For purposes of the sales tax, a return shall be filed by every person engaged in the business of making retail sales, the gross receipts from which are required to be included in the measure of the sales tax. ***

R.I. Gen. Laws § 44-18.1-26 provides as follows:

Customer refund procedures. (A) These customer refund procedures are provided to apply when a state allows a purchaser to seek a return of over-collected sales or use taxes from the seller.

(B) Nothing in this section shall either require a state to provide, or prevent a state from providing, a procedure by which a purchaser may seek a refund directly from the state arising out of sales or use taxes collected in error by a seller from the purchaser. Nothing in this section shall operate to extend any person's time to seek a refund of sales or use taxes collected or remitted in error.

(C) These customer refund procedures provide the first course of remedy available to purchasers seeking a return of over-collected sales or use taxes from the seller. A cause of action against the seller for the over-collected sales or use taxes does not accrue until a purchaser has provided written notice to a seller and the seller has had sixty days to respond. Such notice to the seller must contain the information necessary to determine the validity of the request.

The regulation, Filing Deadlines: *Weekends, Holidays and Mailings*, 280-RICR-20-00-7

("Mailing Regulation") provides in part as follows:

7.7 Mailing

A. Proof of Timely Mailing: If a document is sent by United States mail and is received by the Tax Administrator after the due date for filing, the date on which the document was dated by the post office is deemed to be the date of receipt. It is timely filed only if both of the following are true:

1. The date falls within the time set for filing or the date falls on or before the due date (including any extension); AND
2. The document was deposited in the United States mail with postage prepaid and properly addressed.

Section 325 of the *Streamlined Sales and Use Tax Agreement* ("SSUTA") (adopted November 12, 2002 and amended through November 7, 2023) provides as follows:²

² https://www.streamlinedsalestax.org/docs/default-source/agreement/ssuta/ssuta-as-amended-through-11-7-23-with-hyperlinks-and-compiler-notes-at-end--clean.pdf?sfvrsn=dc5bef0_4.

Section 325: CUSTOMER REFUND PROCEDURES

A. These customer refund procedures are provided to apply when a state allows a purchaser to seek a return of over-collected sales or use taxes from the seller.

B. Nothing in this section shall either require a state to provide, or prevent a state from providing, a procedure by which a purchaser may seek a refund directly from the state arising out of sales or use taxes collected in error by a seller from the purchaser. Nothing in this section shall operate to extend any person's time to seek a refund of sales or use taxes collected or remitted in error.

C. These customer refund procedures provide the first course of remedy available to purchasers seeking a return of over-collected sales or use taxes from the seller. A cause of action against the seller for the over-collected sales or use taxes does not accrue until a purchaser has provided written notice to a seller and the seller has had sixty days to respond. Such notice to the seller must contain the information necessary to determine the validity of the request.

D. In connection with a purchaser's request from a seller of over-collected sales or use taxes, a seller shall be presumed to have a reasonable business practice, if in the collection of such sales or use taxes, the seller: i) uses either a provider or a system, including a proprietary system, that is certified by the state; and ii) has remitted to the state all taxes collected less any deductions, credits, or collection allowances

Pursuant to the SSUTA, R.I. Gen. Laws § 44-18.1-29, each state completes a tax survey regarding the state's tax laws. Section 5.2 asked the following question:³

When does your state's statute of limitations begin for a seller to obtain a refund of tax paid for products returned by a customer?

The matrix then provides five (5) pre-written answers about the timing to make a refund request for when products are returned by a customer. The state can answer the question by checking either the column entitled, "yes" or the column entitled "no." There is also a column that can be written in entitled, "statute/rule cite" and a column entitled, "comment." Rhode Island did not check off "yes" or "no" to four (4) of the five (5) pre-printed answers. However, the pre-written answer (§5.2a) that Rhode Island responded to stated the following:

³ See Rhode Island Taxability Matrix: Tax Administration Practices. Effective date: July 27, 2023. Each Tax Administration Practice is in the Library of Tax Administration Practices in the Streamlined Sales and Use Tax Agreement (SSUTA) as amended through November 7, 2023. See Appendix E of the SSUTA for additional explanations and examples related to the Tax Administration Practices. The website is as follows: <https://sst.streamlinedsalestax.org/TAP/Form/14464>.

It begins on the due date of the tax return on which the tax was required to be reported by the seller in the state.

Rhode Island checked “yes” but then in the comments wrote as follows:

Only if the transaction (sic) was rescinded, the entire amount exclusive of handling charges paid for the property is refunded in either cash or credit, and where the property is returned within one hundred twenty (120) days from the date of delivery. In accordance with RIGL 44-18-30 (58) Returned property. RICR 20-70-29.

Under the “statute” column, Rhode Island’s cited R.I. Gen. Laws § 44-19-26.

Rhode Island’s answer to the tax matrix question about the statute of limitation for a seller to obtain a refund of tax paid for a product returned by a customer was that the only time that kind of refund is measured from the tax due date is when the entire transaction is rescinded pursuant to R.I. Gen. Laws § 44-18-30(58). In other words, that type of refund request is only measured from the 20th of the month – the tax due date - “only if a transaction was rescinded.”

This question, §5.2, is about the statute of limitations for a seller to obtain a refund of tax paid on a product returned by a customer. Rhode Island provided the statutory cite to its refund law as that answered the §5.2 question and refund requests requirements in general rather than the pre-printed answers. It also answered the one time the tax due date is the marker for refund requests by providing an explanation and cite for that one (1) exception.

C. Arguments

The parties’ arguments will be discussed in greater detail below. Briefly, the Division argued that the Taxpayer’s claim for refund is statutorily out of time. The Taxpayer argued that its refund was filed on time by the due date – the 20th - of the tax return, and it relied on information from the Streamlined Sales and Tax Use Agreement and the Division.

D. Whether the Division Properly Denied the Refund Request

a. The Relevant Statute

When the statutory language is clear and unambiguous, words are given their plain and ordinary meaning. *Hough*. R.I. Gen. Laws § 44-19-26 provides that “[n]o refund is allowed unless a claim is filed with the tax administrator within three (3) years from the fifteenth (15th) day after the close of the month for which the overpayment was made.” Thus, if the overpayment was made for January, the refund request would have to be made by the latest, three (3) years later by February 15th which would be the 15th day from the close of the month for which the overpayment was made. The due date for a refund request is clear and unambiguous.⁴

The Taxpayer made tax payments for May, 2019 to the Division. Under the statute, its refund request for those May, 2019 payments was due within three (3) years on the 15th day of the following month for which tax payments were made. Thus, the latest the Taxpayer could make a

⁴ If the statute was considered ambiguous, the Rhode Island Supreme Court has found that the entire statute as a whole is to be considered, and the court will not reach an absurd result. *Western Reserve Life Assurance Co. of Ohio v. ADM Associates, LLC*, 116 A.3d 794 (R.I. 2015). Furthermore, the “interpretation of an ambiguous statute ‘is grounded in policy considerations and [the Court] will not apply a statute in a manner that will defeat its underlying purpose.’” *Hough*, at 1035 (internal citation omitted). Indeed, the “ultimate goal is to give effect to the purpose of the act as intended by the Legislature.” *Id.* (internal citations omitted). “Therefore, ‘[w]e must determin[e] and effectuat[e] that legislative intent and attribut[e] to the enactment the most consistent meaning.’” *Id.* (internal citations omitted).

In addition, an agency’s acquiescence to a continued practice is entitled to great weight in determining legislative intent. R.I. Gen. Laws § 44-19-26 was enacted in 1947. P.L. 1947, ch. 1887, art. 2, § 46. In the 1956 reenactment, the first sentence of the first paragraph was turned into R.I. Gen. Laws § 44-19-24, and the second paragraph was turned in R.I. Gen. Laws § 44-19-25. In 1988, as noted in the history of the section in the 1988 reenactment, the 1988 reenactment made several changes to the words “said” and “such” throughout the section. There was also an implied amendment in P.L. 1951 ch. 2727, art 1 when there was change in titles from a director of finance (in 1947) to director of administration (1951). There has not been substantive change to the statute in over 75 years including after the adoption of the SSUTA.

It is a well-recognized principle that a longstanding, practical and plausible interpretation given a statute of doubtful meaning by those responsible for its implementation without any interference by the Legislature should be accepted as evidence that such a construction conforms to the legislative intent. Thus, if it was found that the statute was unclear, the Division’s long standing interpretation is entitled to deference. *Trice v. City of Cranston*, 297 A.2d 649 (R.I. 1972).

Thus, not only is the Division’s long standing interpretation of the statute entitled to deference as no substantive changes have been made to the law by the legislature in over 75 years, if a statute is considered ambiguous, deference is given to an administrative agency charged with the interpretation and enforcement of the statute. *Auto Body Ass'n of Rhode Island v. Dept. of Bus. Regulation*, 996 A.2d 91 (R.I. 2010). While this statute is not ambiguous, the Division is afforded deference for its consistent and uniform interpretation of said statute without interference from the legislature for over 75 years.

refund request and still be timely under the statute was June 15, 2022. The parties agreed that the request (form) was dated June 21, 2022 and was received by the Division on June 30, 2022. The refund request was postmarked on June 21, 2022. Exhibit Three (3). The postmark is evidence of when the request was made. Section 7.7 of the Mailing Regulation. The Taxpayer's request was made after the statutory deadline of June 15, 2022 to make a refund request.⁵

The statute is clear and unambiguous for when a sales or use tax refund request is due by. In addition, §7.7(A) of the Mailing Regulation provides that a postmark is the date of receipt by the Division, but that date has to fall within the time set for filing or it is not timely filed. The postmark for the refund request was June 21, 2022.⁶ That date was after June 15, 2022. Thus, as provided by statute and regulation, the Taxpayer's request was out of time.

b. The SSUTA

R.I. Gen. Laws § 44-19-10 provides that except as provided in the SSUTA statute, taxes imposed by chapter 18 are due and payable on or before the 20th day of the month next succeeding the month for which return is required to be made. *Supra*.

Under the SSUTA, all states subject to the SSUTA fill out a survey of each state's tax laws. The Taxpayer argued that under §5.2 of the tax matrix, a refund must be claimed within a three (3) year period from the due date of the tax return. First, §5.2 asks a question about a refund when a customer returned the product. That is not the situation here. The Taxpayer's claim for refund was

⁵ In its brief, the Taxpayer argued that it remitted its May payments on June 18, 2019 so that should be the date from which the three (3) period is measured. Exhibit 11. However, it was a payment for May, 2019. *Id.* The parties also agreed that the refund request was for May, 2019 tax payments. ASOF. The statutory deadline to request a refund is for the 15th day following the month for which the overpayment was made. In other words, the payment was made for May, 2019. The Taxpayer also cited to New Jersey and Ohio as SSUTA member states, and the laws for those states. Obviously, different laws from different states have no bearing on Rhode Island law.

⁶ June 21, 2022 is also after June 20, 2022. June 20, 2022 was a Monday. The Taxpayer argued that its June 21, 2022 filing was timely since Monday, June 20, 2022 was a federal holiday (Juneteenth) so that the due date would be the day following, June 21, 2022. While Juneteenth is now a state holiday in Rhode Island, it was not in 2022. However, this argument is irrelevant as the latest date for the Taxpayer to claim a refund was June 15, 2022.

not based on the return of product but rather that the items purchased were not all used in Rhode Island. Exhibit Three (3). Section 5.2 did not apply to the type of refund being requested.

Nonetheless, the Taxpayer argued the Division's survey response implied that the 20th – the day taxes are due - is the correct date for a refund claim. The undersigned is not sure if the Taxpayer means that a quick review of the survey response might indicate to a reader that the 20th is the actual date for all refunds rather than only for a refund request for a specific transaction when the customer has returned the product. Or if the Taxpayer understood that the survey response was stating that the 20th was a due date for only a certain transaction but believes somehow that should be controlling. Nonetheless, the answer in the tax matrix also cited to the actual refund statute, R.I. Gen. Laws § 44-19-26, the most reliable source of information on Rhode Island's tax laws.⁷

The SSUTA, R.I. Gen. Law § 44-18.1-1 *et seq.*, does not require that Rhode Island change its refund statute. It does not prohibit R.I. Gen. Laws § 44-19-26 from controlling the filing of refund claims. The SSUTA does not have uniform requirements for how states should handle sales and use tax refunds. Rather, it leaves it to each state to decide how to handle refund requests. R.I. Gen. Laws § 44-18.1-26(B) as well as § 325 of the SSUTA both provide that the statute will not “operate to extend any person's time to seek a refund of sale or use taxes collected or remitted in error.” Indeed, the purpose behind the SSUTA tax matrix acknowledges that states will have different refund requirements so that such questions are included in the tax survey.

The Taxpayer argued that Rhode Island had not confirmed its law to the SSUTA and had not amended its law to reflect the 20th as the deadlines for refund requests. The Taxpayer argued that somehow the survey response showed inconsistencies between Rhode Island law and the SSUTA and Rhode Island “must show just and proper treatment of the SSUTA of which they

⁷The Taxpayer clearly understood that the 15th was due date for its refund request as it also argued and as discussed below, it spoke with the Division about the different dates for when taxes are due and when refund requests are due.

conformed.” (Taxpayer’s brief at 5). The undersigned is unclear what this statement means especially as the §5.2 question does not apply to the basis for the Taxpayer’s refund request. Nonetheless, the SSUTA does not require Rhode Island to change its refund law. Indeed, the Division is merely applying the uniform statutory time requirement for refund requests.

Rhode Island’s survey answer included the actual law at issue, and it explained when the due date of the 20th applies for a different kind of transaction than at issue here and then only for a certain type of transaction. Rhode Island law controls the time requirements for a refund request. There is no requirement in the SSUTA for Rhode Island to change its refund request due date to match the date that the tax is due. The Taxpayer’s reliance on §5.2 - which is not even about this kind of refund request - is without merit.

c. Equitable Arguments

In its brief, the Taxpayer represented that it spoke to an auditor in the Division regarding the difference between the due date for taxes (the 20th) and the refund request date (15th). The Taxpayer argued that it was told by the auditor that the Division “may allow a five-day grace period.” (Taxpayer’s brief at 6). The Taxpayer argued that it reasonably relied on that conversation to further review its claim. There is no evidence in the record to support that Taxpayer’s argument that it spoke to an auditor – let alone when - and was told that there may be a five-day grace period.

Equitable principles are not applicable to an administrative procedure. See *Nickerson v. Reitsma*, 853 A.2d 1202 (R.I. 2004) (Supreme Court vacated a Superior Court order that had vacated an agency sanction on so-called “inherent equitable powers”). Nonetheless, on rare occasions, the Rhode Island Supreme Court has found that the doctrine of *equitable estoppel* (as opposed to generic equitable considerations) may apply against public agencies. The Supreme Court has held as follows:

in an appropriate factual context the doctrine of estoppel should be applied against public agencies to prevent injustice and fraud where the agency or officers thereof, *acting within their authority*, made representations to cause the party seeking to invoke the doctrine either to act or refrain from acting in a particular manner to his [, her, or its] detriment. *Romano v. Retirement Board of the Employees' Retirement System of the State of Rhode Island*, 767 A.2d 35, 39 (R.I. 2001) (citation omitted) (italics in original).

Therefore, for a party to obtain *equitable estoppel* against an agency, it must show that a “duly authorized” representative of the agency made affirmative representations within the scope of his/her authority, that such representations were made to induce the plaintiff’s reliance thereon, and that the plaintiff actually and justifiably relied thereon to its detriment. *Casa DiMario, Inc. v. Richardson*, 763 A.2d 607, 612 (R.I. 2000). See also *El Marocco Club, Inc. v. Richardson*, 746 A.2d 1228, 1234 (R.I. 2000) (“key element of an estoppel is intentionally induced prejudicial reliance.”) (internal citation omitted).

However, a government entity and its representatives do not have “any implied or actual authority to modify, waive, or ignore applicable state law that conflicts with its actions or representations.” See *Romano*, at 40. Moreover, “any party dealing with a municipality ‘is bound at his own peril to know the extent of its capacity.’” *Casa DiMario*, at 612 (internal citation omitted). See *Tidewater Realty, LLC v. State, Providence Plantations*, 942 A.2d 986, 995 (R.I. 2008). Furthermore, “[a]s a general rule, courts are reluctant to invoke estoppel against the government on the basis of an action of one of its officers.” *Casa DiMario*, at 612. (internal citation omitted).

In addition, the party must make a requisite showing that *equitable estoppel* should be applied to prevent fraud and injustice. See *Guilbeault v. R.J. Reynolds Tobacco Company*, 84 F.Supp.2d 263 (D.R.I. 2000) (to prove fraud, plaintiff needs to show that defendant made a false or misleading statement of material fact that defendant knew to be false and it was made in order to deceive and that plaintiff detrimentally relied on statement).

Not only was there no evidence that the Taxpayer spoke to a tax auditor, but a tax auditor would not have any power to waive state law. Nor was there any showing of fraud or injustice. The Taxpayer's argument showed that it had knowledge of the due date at the very latest by which it had to file a refund request. The Taxpayer argued that it spoke to the Division and was told that there **may** be a grace period. While there is no evidence of such a conversation, such a conversation would not be reasonable to rely on in face of the statutory deadline, and there is no evidence that if it was said, it was said to induce detrimental reliance. This argument is without merit.

VI. FINDINGS OF FACT

1. On or about March 10, 2023, the Division issued a Notice of Pre-Hearing Conference and an Appointment of Hearing Officer to the Taxpayer.
2. The parties agreed that this matter could be decided on stipulated facts, agreed exhibits, and briefs. The parties agreed to a briefing schedule, and all briefs were timely filed by April 5, 2024.
3. The Taxpayer's refund claim was for a tax payment made for May, 2019.
4. Said claim was due by June 15, 2022.
5. The Taxpayer filed its refund claim on June 21, 2022.
6. The facts contained in Sections I, IV, and V are incorporated by reference herein.

VII. CONCLUSIONS OF LAW

Based on the testimony and facts presented:

1. The Division has jurisdiction over this matter pursuant to R.I. Gen. Laws § 44-1-1 *et seq.*, R.I. Gen. Laws § 44-18-1 *et seq.*, R.I. Gen. Laws § 44-19-1 *et seq.*, and 280-RICR-20-00-2 *Administrative Hearing Procedures*.

2. Pursuant to R.I. Gen. Laws § 44-19-26, the Taxpayer's refund claim was out of time.

VIII. RECOMMENDATION

Based on the above analysis, the Hearing Officer recommends as follows:

Pursuant to R.I. Gen. Laws § § 44-19-26, the Taxpayer was not entitled to its refund claim, so the Division was correct in denying said refund request.

Date: MAY 13, 2024


Catherine R. Warren
Hearing Officer

ORDER

I have read the Hearing Officer's Decision and Recommendation in this matter, and I hereby take the following action with regard to the Decision and Recommendation:

ADOPT
 REJECT
 MODIFY

Dated: 5/13/24


Neena S. Savage
Tax Administrator

NOTICE OF APPELLATE RIGHTS

THIS DECISION CONSTITUTES A FINAL ORDER OF THE DIVISION. THIS ORDER MAY BE APPEALED TO THE SIXTH DIVISION DISTRICT COURT PURSUANT TO R.I. Gen. Laws § 44-19-18 WHICH PROVIDES AS FOLLOWS.

Appeals. Appeals from administrative orders or decisions made pursuant to any provisions of this chapter are to the sixth (6th) division district court pursuant to chapter 8 of title 8. The taxpayer's right to appeal under this chapter is expressly made conditional upon prepayment of all taxes, interest, and penalties, unless the taxpayer moves for and is granted an exemption from the prepayment requirement pursuant to § 8-8-26.

CERTIFICATION

I hereby certify that on the 16th day of May, 2024, a copy of the above Decision and Notice of Appellate Rights were sent by first class mail, postage prepaid and by electronic delivery to the Taxpayer's attorney's address on file with the Division of Taxation and by electronic delivery to Matthew Cate, Esquire, Department of Revenue, One Capitol Hill, Providence, Rhode Island, 02908.

Paul R. Belasco