



# Rhode Island Department of Revenue

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## Division of Taxation

***Via Electronic Mail***

May 13, 2025

The Honorable David A. Bennett  
Chair, House Committee on Environment and Natural Resources  
Rhode Island State House  
Providence, RI 02903

**RE: Letter Regarding House Bill 6205 – An Act Relating to Health and Safety–  
Extended Producer Responsibility for Packaging and Paper Act**

Dear Chair Bennett:

I am writing on behalf of the Rhode Island Department of Revenue, Division of Taxation (“Division”), to: i) express concerns regarding issues with proposed House Bill 6205 as currently drafted; ii) explain the background and current statutory context in order to clarify the intended and unintended consequences of this bill; and iii) make recommendations and request your support in implementing those recommendations.

This letter is not intended as a position in support of or opposition to the bill, but only as recommendations on drafting to provide clarity in the bill and to aid tax administration and compliance.

As you know, this bill would amend Title 23 of the Rhode Island General Laws (“Health and Safety”) to add a new Chapter 19.19, entitled “Extended Producer Responsibility for Packaging and Paper Act,” creating the extended producer responsibility for packaging and paper program for the recycling of packaging and paper products. As it relates to taxation, the bill would also amend Chapter 44-44 (“Taxation of Beverage Containers and Hard-to-Dispose Material”) by renaming the chapter “Taxation of Hard-to-Dispose Material,” repealing §§ 44-44-3, 44-44-8, and 44-44-13, and amending §§ 44-44-1, 44-44-2, 44-44-4, 44-44-17, 44-44-18 and 44-44-19 with regard to the litter reduction and recycling program. The bill reflects that “Sections 2, 3 and 4 of this act shall take effect upon the director of the department of environmental management approving the final plan set forth in Section 1 of this act...[and that t]he remaining sections” will take effect upon passage.

There are several potential issues with the bill that impact tax administration, including, but not limited to:

- There does not appear to be a connection between proposed Chapter 23-19.19 and Chapter 44-44 and a study of the current statute and proposed changes would need to be conducted to ensure that the policy goals are accurately stated in the legislation. For example, if the intention is to repeal the beverage container tax as of a date certain, then that should be clearly stated in R.I. Gen. Laws §§ 44-44-1 *et seq.*

- As currently drafted, the proposed effective dates cause administrability concerns for the Division as there is no firm effective date. The Division requires certainty of a repeal date in the future and, therefore, recommends that the bill be redrafted in this respect.

The Division takes no position with respect to the remainder of the proposed legislation. Rather, the Division is concerned solely with the issues of clarity, tax compliance, and tax administration.

I look forward to working with you to address the issues raised in this letter and appreciate your consideration.

Very truly yours,



Neena S. Savage  
Tax Administrator

cc: The Honorable Members of the House Committee on Environment and Natural Resources (via: [HouseEnvironmentandNaturalResources@rilegislature.gov](mailto:HouseEnvironmentandNaturalResources@rilegislature.gov))  
Nicole McCarty, Esquire, Chief Legal Counsel to the Speaker of the House  
Lynne Urbani, Director of House Policy  
Thomas A. Verdi, Director, Department of Revenue