



Rhode Island Department of Revenue

Memorandum

DATE: August 9, 2018

TO: Finance Directors and Tax Assessors of Rhode Island Cities, Towns, and Lincoln Fire Districts

CC: Rhode Island League of Cities and Towns

FROM: Jill Barrette, State Aid and Finance Specialist *JB*
Division of Municipal Finance

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Office of Revenue Analysis *BIS*

SUBJECT: **Motor Vehicle and Trailer Excise Tax Reimbursement Files for the 12/31/17 Assessment Date**

The purpose of this memorandum is to update the requested technical specifications and submission requirements for data to be submitted by cities, towns, and fire districts to the Department of Revenue (DOR) in order to comply with legislation phasing out the motor vehicle and trailer excise tax. Please review the specifications below for any changes prior to submitting any data files this year.

DOR requests that all towns and cities submit these files electronically via email to Jill Barrette at Jill.Barrette@DOR.ri.gov and copy Bethany Scanlon at Bethany.Scanlon@revenue.ri.gov. Please include your city, town, or fire district name in the subject line of the email. DOR will reply with an email acknowledging receipt of each local government's data submission. Per RIGL [§ 44-34.1-2](#), municipalities and Lincoln's fire districts must comply with the requirements of submitting their file(s) for reimbursement by August 30th. However, DOR recommends submitting these files at your earliest opportunity.

An acknowledgement from DOR that files have been received is not sufficient to confirm that a local government is in full compliance with the motor vehicle phase-out law and/or is entitled to reimbursement aid. DOR will review data submissions and make a final calculation of reimbursement aid due to each city, town, and fire district. If discrepancies are found in the data submissions, it is possible that follow-up will be necessary.

Attachments: "APPENDIX: Motor Vehicle and Trailer Excise Tax Reimbursement Files Pursuant to Rhode Island General Law § 44-34.1-2(c)(2)"

**Appendix: Motor Vehicle and Trailer Excise Tax Reimbursement Files
Pursuant to Rhode Island General Law § 44-34.1-2(c)(2)**

Motor Vehicle and Trailer Excise Tax Reimbursement File Layout

Variable Name	Variable Type	Length	Description
TAXTOWN	Character	2	Town number (e.g. "01", "12", "33")
ACCOUNT	Character	20	Tax system account number
NAME	Character	40	Vehicle owner name
PLATENO	Character	6	License plate number
PLTYPE	Character	2	Plate type (e.g. "01", "02", "18")
VEHTYPE	Character	2	Vehicle type (e.g. "1", "2", "3")
VIN	Character	20	Vehicle Identification Number
MAKE	Character	5	Vehicle make
MODEL	Character	3	Vehicle model
YEAR	Numeric	4.0	Model year
DAYSOWNED	Numeric	3.0	Number of days registered
PREVALUE	Numeric	8.0	Full value at 100% Vehicle Value Commission (VVC), locally assessed, or presumptive value as appropriate for the prior tax year
VALUE	Numeric	8.0	Full value at 100% Vehicle Value Commission (VVC), locally assessed, or presumptive value as appropriate
REDUCVAL	Numeric	8.0	VALUE reduced by state assessment ratio
PROVALUE	Numeric	8.0	REDUCVAL prorated for according to DAYSOWNED / 365 [or 366 if leap year]
EXEMVALUE	Numeric	8.0	Personal exemption amount (e.g. veterans, elderly)
TAXAMT	Numeric	10.2	Tax amount generated by vehicle.

Note: **Bold** indicates variables added since last year's memorandum distributed in August 2017.

This file format is intended to be similar to that which was requested in previous years with the addition of two new variables – "VEHTYPE" and "PREVALUE".

Notes:

VEHTYPE

Format as either single digit or two-digit vehicle types.

PREVALUE

This variable is equal to the full VVC, locally assessed, or presumptive value of the vehicle at 100% for the prior tax year. This variable is necessary to confirm compliance with the hold harmless provision ensuring that no vehicle that is owned by the same individual in two consecutive years receives a tax bill larger than the previous year for any reason other than a change in personal exemption amount or eligibility or an increase in the number of days owned.