

2024 -- S 3027

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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2024

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A N A C T

RELATING TO TAXATION -- SALES AND USE TAXES -- LIABILITY AND
COMPUTATION

Introduced By: Senators Ruggiero, McKenney, Felag, Sosnowski, LaMountain, and
Lawson

Date Introduced: May 02, 2024

Referred To: Senate Finance

It is enacted by the General Assembly as follows:

1 SECTION 1. Section 44-18-18 of the General Laws in Chapter 44-18 entitled "Sales and
2 Use Taxes — Liability and Computation" is hereby amended to read as follows:

3 **44-18-18. Sales tax imposed.**

4 A tax is imposed upon sales at retail in this state, including charges for rentals of living
5 quarters in hotels as defined in § 42-63.1-2, rooming houses, or tourist camps, at the rate of six
6 percent (6%) of the gross receipts of the retailer from the sales or rental charges; provided, that the
7 tax imposed on charges for the rentals applies only to the first period of not exceeding thirty (30)
8 consecutive calendar days of each rental; provided, further, that for the period commencing July 1,
9 1990, the tax rate is seven percent (7%); provided, further, that for the period commencing July 1,
10 2024, the tax rate is six and one-half percent (6 ½%). The tax is paid to the tax administrator by the
11 retailer at the time and in the manner provided. Excluded from this tax are those living quarters in
12 hotels, rooming houses, or tourist camps for which the occupant has a written lease for the living
13 quarters which lease covers a rental period of twelve (12) months or more.

14 SECTION 2. This act shall take effect upon passage.

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EXPLANATION
BY THE LEGISLATIVE COUNCIL
OF

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RELATING TO TAXATION -- SALES AND USE TAXES -- LIABILITY AND
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- 1 This act reduces the sales tax from seven percent (7%) to six and one-half percent
- 2 (6 ½%).
- 3 This act would take effect upon passage.

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