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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2025

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A N A C T

RELATING TO TAXATION -- THE PARKING SERVICES TAXATION ACT

Introduced By: Representatives Kislak, Diaz, J. Lombardi, Hull, Ajello, Slater, Batista,  
and Biah

Date Introduced: February 05, 2025

Referred To: House Finance

(City of Providence)

It is enacted by the General Assembly as follows:

1 SECTION 1. Title 44 of the General Laws entitled "TAXATION" is hereby amended by  
2 adding thereto the following chapter:

3 CHAPTER 72

4 THE PARKING SERVICES TAXATION ACT

5 **44-72-1. Definitions.**

6 As used in this chapter:

7 (1) "Parking services" means the act of offering a parking space in or on a parking facility  
8 for purposes of occupancy by a patron in exchange for a parking fee.

9 **44-72-2. Local authority to implement parking services tax.**

10 Each city and town in this state is authorized and empowered to pass ordinances requiring  
11 all sales of parking services be taxed at a rate of no more than seven percent (7%). The tax shall be  
12 in addition to any other taxes authorized by the general or public laws.

13 **44-72-3. Exempt from maximum levy calculations.**

14 Any revenue generated through parking services taxes authorized by this chapter shall not  
15 be included in the calculation of a municipality's maximum levy increase controlled by § 44-5-2.

16 SECTION 2. This act shall take effect on January 1, 2026.

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EXPLANATION  
BY THE LEGISLATIVE COUNCIL  
OF  
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RELATING TO TAXATION -- THE PARKING SERVICES TAXATION ACT

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1           This act would grant municipalities the authority to impose a parking services sales tax on  
2 parking lots and parking structures that charge for parking services through an ordinance. The taxes  
3 would be collected by the state and redistributed to the municipalities. Furthermore, this act would  
4 make such revenues exempt from the total tax levy limit imposed by § 44-5-2.

5           This act would take effect on January 1, 2026.

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