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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2025

A N A C T

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

Introduced By: Representatives Kislak, Morales, Potter, Diaz, Slater, Ajello, Speakman,
Hull, and J. Lombardi

Date Introduced: May 14, 2025

Referred To: House Finance

(Providence City Council)

It is enacted by the General Assembly as follows:

1 SECTION 1. Chapter 44-18 of the General Laws entitled "Sales and Use Taxes — Liability
2 and Computation" is hereby amended by adding thereto the following section:

3 **44-18-41. Entertainment at large venues.**

4 (a) The city or town council of any city or town is authorized to provide, by ordinance, for
5 the imposition of a tax on the sale of a ticket for admission to a large venue, not inconsistent with
6 this section.

7 (b) For purposes of this section, a “large venue” includes any entertainment venue that has
8 the capacity to hold at least eight hundred (800) patrons, seated.

9 (c) If authorized pursuant to the provisions of subsection (a) of this section, a tax of no
10 more than two dollars (\$2.00) shall be imposed upon the sale of a ticket for admission to a large
11 venue. This tax shall be administered and collected by the division of taxation and shall be
12 redistributed to the municipality where the large venue is located.

13 (d) Taxes received by a municipality under this section shall not be included in the
14 calculation of a municipality’s maximum levy increase controlled by § 44-5-2.

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

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EXPLANATION
BY THE LEGISLATIVE COUNCIL
OF

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- 1 This act would authorize municipalities to impose a ticket tax on ticket sales for venues
2 large enough to hold at least eight hundred (800) patrons, seated, of two dollars (\$2.00) per ticket.
3 The tax shall be collected by the department of revenue, and redistributed to the locality where the
4 venue is located.
5 This act would take effect upon passage.

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